

**The Commonwealth of Massachusetts**

DEPARTMENT OF CORPORATIONS AND TAXATION

DIVISION OF ACCOUNTS

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**THIRTY-NINTH ANNUAL REPORT**

ON THE

**STATISTICS OF MUNICIPAL FINANCES**

FOR THE YEAR ENDING DECEMBER 31, 1944

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BY

THE COMMISSIONER OF CORPORATIONS AND TAXATION

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## The Commonwealth of Massachusetts

DEPARTMENT OF CORPORATIONS AND TAXATION,  
STATE HOUSE, BOSTON, July 1, 1947.

As Commissioner of Corporations and Taxation, I submit herewith the Thirty-ninth Annual Report on the Statistics of Municipal Finances of the cities and towns of the Commonwealth for the financial year 1944, including also tables showing the net funded debt of all cities and towns on January 1, 1947.

This report was prepared under the direction of Mr. Francis X. Lang, Director of Accounts, and follows the form established in previous years, presenting data relative to the finances of the municipalities of the Commonwealth, together with tabulations compiled from the returns made by the several city and town officials.

HENRY F. LONG,  
*Commissioner of Corporations and Taxation.*

The Commonwealth of Massachusetts

REPORT ON THE STATISTICS OF  
MUNICIPAL FINANCES—1944

HON. HENRY F. LONG, *Commissioner of Corporations and Taxation,  
State House, Boston.*

SIR: — I submit herewith the Thirty-ninth Annual Report on the Statistics of Municipal Finances for the year ending December 31, 1944.

This report contains the usual tables giving a classified account of all revenue and non-revenue receipts of all cities and towns and all payments for maintenance and operation, outlays for capital improvements, interest and debt charges, agency, trust and investment payments, together with cash balances at the beginning and end of the year, covering the year 1944. There are also tables showing debt transactions and outstanding debt at the close of the year.

These tables are made from information gathered from the classified accounts of receipts and payments returned by the accounting officers of cities and towns on schedules furnished by the Director of Accounts in accordance with Section 43 of Chapter 44 of the General Laws, from city and town reports, and from the reports of audits made by the Division of Accounts.

On pages xxii to xxv we present analysis tables showing the total revenue for current charges, the current charges against revenue, and the excess or deficiency of revenue for each of the years 1940 to 1944 for all the cities and for towns over 5,000 in population. These tables show that in each of the 39 cities except Boston, there was an excess of revenue for current charges over the current charges against revenue in the year 1944. In the year 1943, thirty-seven cities showed an excess of revenue; in 1942, thirty-five cities; in 1941, twenty-eight cities; and in 1940, twenty cities. In the towns over 5,000 in population, every town showed an excess of revenue for current charges in the year 1944.

On pages xxvi to xxviii are tables showing the distribution of charges against revenue into maintenance, interest, and debt requirements for the year 1944, for the cities and for the towns over 5,000 in population. These tables, which might be called the pay-as-you-go tables, show the percentage of the total charges against revenue which was expended for maintenance, and the percentage for interest and debt. It may be noted that the towns of Foxborough and North Attleborough showed no payments for interest and debt, showing that 100 per cent of revenue collected in the year 1944 was expended for maintenance.

In addition to the statistics covering the year 1944, we are able to present on pages xxxv to xli tables showing the amount of net funded debt and tax title loans on January 1, 1947 of all cities and towns. The net funded debt on January 1, 1946 was shown in the annual report for the year 1943.

DEBT.

On January 1, 1947 the net funded debt, exclusive of tax title loans, of all cities and towns was \$170,103,891, an increase of \$881,045 over the amount on January 1, 1946, which was \$169,222,846. Of the total amount of \$170,103,891, \$72,004,852 represented debt for public service enterprises, consisting of municipal light plants, water departments, and other productive enterprises, and \$98,099,039 represented debt for general purposes, such as highways, sewers, municipal buildings, land for parks and playgrounds, departmental equipment, Municipal Relief Loans, and other purposes for which cities and towns have borrowed under the provisions of general laws and special acts of the legislature.

During the fifteen years since January 1, 1933, the net funded debt has decreased from \$311,666,745 to \$170,103,891, a total decrease of \$141,562,854 or 45.4 per cent. There has been a decrease in the net funded debt in each year since January 1, 1933, with the exception of the year ending January 1, 1939, and the year ending January 1, 1947. This is a very creditable record in consideration of the fact that during the years 1933 to 1946, Municipal Relief Loans of \$118,663,523.50 have been issued under the



provisions of special acts of the legislature, with the approval of the Emergency Finance Board established by Chapter 49 of the Acts of 1933 and continued by subsequent acts. These loans have been issued for the purposes set forth in the various acts, including the various classifications of public welfare, veterans' benefits, Federal unemployment relief projects, and the distribution of surplus commodities in cooperation with the Federal government.

For purposes of record the amount of Municipal Relief loans issued in each year from 1933 to 1946 is shown in the following table:

Chapter 307, Acts of 1933	\$12,212,053.23
Chapter 335, Acts of 1934	1,533,500.00
Chapter 188, Acts of 1935	14,180,220.00
Chapter 80, Acts of 1936	13,679,345.27
Chapter 107, Acts of 1937	11,657,200.00
Chapter 58, Acts of 1938	15,886,150.00
Chapter 72, Acts of 1939 (1939 issues)	14,078,150.00
Chapter 72, Acts of 1939 (1940 issues)	13,222,200.00
Chapter 92, Acts of 1941 (1941 issues)	9,541,500.00
Chapter 92, Acts of 1941 (1942 issues)	6,488,855.00
Chapter 44, Acts of 1943 (1943 issues)	401,000.00
Chapter 44, Acts of 1943 (1944 issues)	630,000.00
Chapter 73, Acts of 1945 (1945 issues)	730,000.00
Chapter 73, Acts of 1945 (1946 issues)	4,423,350.00
Total	\$118,663,523.50

The amount of Municipal Relief loans outstanding January 1, 1947, was \$26,864,050.00.

The amount of net funded debt on January 1 of each year from January 1, 1933 to January 1, 1947, together with the increase or decrease of debt in each year is shown in the following table:

Year	Net Funded Debt January 1	Increase or Decrease Compared with Previous Year	
		Increase	Decrease
1932	\$316,484,599	\$12,758,868	-
1933	311,666,745	-	\$4,817,854
1934	311,119,041	-	547,704
1935	305,615,776	-	5,503,265
1936	298,699,832	-	6,915,944
1937	293,581,864	-	5,117,968
1938	281,891,942	-	11,689,922
1939	293,371,915	11,479,973	-
1940	286,625,970	-	6,745,945
1941	274,452,834	-	12,173,136
1942	261,877,626	-	12,575,208
1943	242,098,909	-	19,778,717
1944	213,438,997	-	28,659,912
1945	188,841,298	-	24,597,699
1946	169,222,846	-	19,618,452
1947	170,103,891	881,045	-

Chapter 329 of the Acts of 1946 amended Section 10 of Chapter 44 of the General Laws, which authorizes the debt limit for cities and towns, by providing that the debt limit for cities shall be two and one-half per cent, and the debt limit for towns five per cent, on the average of the assessors' valuations of the taxable property for the three preceding years, the valuations being first reduced by the amount of all abatements allowed thereon previous to December thirty-first of the preceding year; provided, that the value of motor vehicles and trailers taxable under Chapter 60A, as determined thereunder, shall be used in determining the valuation of taxable property for the purposes of this section.

## PURPOSES OF FUNDED DEBT.

The total amount of funded debt borrowed by cities and towns in 1946 was \$24,054,834. Of this amount \$18,719,500 was borrowed by the thirty-nine cities and \$5,335,334 by towns. Of the total amount borrowed \$500,000 was for funding overlay deficits in Boston, and \$120,000 for the same purpose in Brockton. The remaining \$23,434,834 included Municipal Relief loans of \$4,423,350 and loans of \$19,011,484 for general purposes, public service enterprises, and cemeteries. Of this amount \$5,049,640 was for sewers; \$4,547,600 for streets and bridges; \$3,763,850 for water departments; \$1,965,500 for land and buildings; \$1,314,894 for departmental equipment for fire and highway departments; \$1,158,000 for Veterans' Housing authorized by the Acts of 1946; \$650,000 for airports; \$262,000 for municipal light plants; \$195,000 for Rapid Transit loans in the city of Boston; \$80,000 for school buildings; and \$25,000 for sea-wall.

The cities and towns which issued loans for Veterans' Housing in 1946 were as follows: Boston \$750,000; Gloucester \$150,000; Salem \$140,000; Lawrence \$33,000; Revere \$25,000; Wellesley \$35,000; Needham \$15,000; and Canton \$10,000.

We present in the following table a summary of the purposes for which funded debt has been issued by the cities and towns in each year from 1940 through 1946.

*Purposes of Funded Debt Issued 1940 to 1946 inclusive*

	1940	1941	1942	1943	1944	1945	1946
Highways and bridges, including sea-wall and public landing	\$2,269,000	\$2,304,800	\$647,930	\$716,600	\$1,848,000	\$2,576,667	\$4,572,600
Sewers and surface drainage	1,206,000	1,425,000	1,123,000	321,000	420,000	472,500	5,049,640
Flood Control	117,500	—	—	—	—	—	—
School Buildings	493,500	808,638	—	—	—	79,000	80,000
Land and municipal buildings, including parking areas	13,236,200	576,200	69,500	3,000	29,000	460,000	1,965,500
Playgrounds, including stadiums	28,000	8,000	—	—	7,000	10,000	—
Wharf and Recreation Center	—	110,000	—	—	—	—	—
Departmental Equipment for general departments	130,800	249,500	36,635	30,000	59,525	97,400	1,314,894
Defense	—	251,000	1,137,350	267,500	630,000	730,000	—
Municipal Relief	—	9,541,500	6,488,855	401,000	—	—	4,423,350
War Allowance	—	—	15,000	—	—	—	—
Veterans' Housing	—	—	—	—	—	—	1,158,000
Tax funding under special acts to meet revenue deficiencies, abatements, and unpaid bills of previous years	1,350,000	2,483,000	1,000,000	—	—	—	620,000
Final Judgments	26,043	24,174	9,500	18,000	—	—	—
Emergency Loans	928,706	432,425	421,200	275,000	65,000	—	—
Refunding Emergency Loans	—	911,000	—	—	—	—	—
Cemeteries	22,000	—	55,000	—	—	29,000	—
Water Supply, Water Mains and Water Departmental Equipment	1,237,380	2,038,225	977,631	172,000	344,100	1,080,200	3,763,850
Municipal Light Plants	52,300	431,000	300,000	50,000	—	—	262,000
Airports	—	27,000	11,240	—	745,000	900,000	650,000
Subways	500,000	570,000	75,000	240,000	150,000	133,500	195,000
Traffic Tunnel	—	—	—	100,000	—	—	—
Traffic Tunnel Retirement, Act of 1945	—	—	—	—	—	16,045,000	—
Totals	\$21,707,429	\$22,281,482	\$12,367,861	\$2,594,100	\$4,297,625	\$22,593,267	\$24,054,834

## TAX TITLE LOANS.

Since 1933 under authority granted by Chapter 49 of the Acts of 1933, with the approval of the Emergency Finance Board established by that act, loans have been issued by the Commonwealth to cities and towns, based on the amount of tax titles held by them. These loans were issued for one year but might be renewed with the permission of the board. Tax title loans were in effect temporary loans, but since Chapter 49 of the Acts of 1933 provided that any amounts not paid to the State Treasurer from tax title redemptions might be assessed against the municipality in the same manner as state taxes, they were considered a form of general debt, but have been kept in a separate classification. No new loans were issued under this heading in 1946. The amount paid to the State in 1946 from tax title redemptions was \$661,384.93. The amount of tax title loans outstanding on January 1, 1947 was \$222,295.01.

## STATISTICS FOR THE YEAR 1944.

The main body of this report includes statistics showing the revenue and non-revenue receipts and the total expenditures in the year 1944 for all the municipalities in Massachusetts, arranged in order of population as established by the State census of 1945. Tables are shown for thirty-nine cities, ninety-two towns over 5,000 population, and 220 towns under 5,000 population.

The terms "revenue" and "non-revenue" are used in the sense defined in Chapter 44 of the General Laws as amended by Chapter 358 of the Acts of 1946. "Revenue" means receipts from (1) the exercise of governmental power of taxation and police control; (2) donations, gifts, grants and subvention for governmental use; (3) performing services for compensation and from the operation and management of productive enterprises, investments, and properties of government. "Non-revenue" receipts consist of receipts from the sale or disposal of capital assets, loans, refunds, and various temporary transactions.

Revenue for current charges as shown in these tables consists of all revenue receipts as shown in Table I, with the exception of grants and gifts for outlays, special assessments to meet outlays, and interest on sinking funds, with the addition of receipts from premiums, which are actually non-revenue receipts, but which under Massachusetts law must be used toward payment of charges for the issuing of notes and bonds and for the payment of the first instalment of debt due on the loan from which the premium was received.

Current charges against revenue include the costs ordinarily chargeable to maintenance and operation of government, the interest on all debts of the municipalities, and the annual charges for the payment of debt and contributions to sinking funds, except when such debt charges have been provided from non-revenue sources.

The term "outlays" represents expenditures for construction or permanent improvements, together with additional equipment which might be expected to last over a period of years, regardless of whether the appropriation was made from loans, grants or taxation.

Tables showing revenue for current charges, current charges against revenue, and outlays for the years 1943 and 1944 are shown below.

*Revenue for Current Charges.*

CLASSIFICATION.	1943	1944	PERCENTAGES	
			1943	1944
Taxes . . . . .	\$244,023,115	\$239,380,584	68.68	67.25
Licenses and permits . . . . .	4,981,291	5,067,912	1.40	1.42
Fines and forfeits . . . . .	434,371	422,686	0.12	0.12
Grants and gifts (for expenses) . . . . .	27,877,811	33,564,464	7.85	9.43
All other general revenue . . . . .	219,511	269,375	0.06	0.08
Special assessments (for expenses) . . . . .	306,805	253,033	0.09	0.07
Privileges . . . . .	5,497,006	4,322,735	1.55	1.21
Departmental . . . . .	32,738,392	31,513,690	9.21	8.85
Public service enterprises . . . . .	35,759,790	37,697,806	10.06	10.59
Cemeteries . . . . .	1,066,539	1,089,520	0.30	0.31
Interest . . . . .	2,418,052	2,334,122	0.68	0.66
Premiums . . . . .	5,584	16,595	1	0.01
TOTALS . . . . .	\$355,328,267	\$355,932,522	100.00	100.00

<sup>1</sup> Less than one one-hundredth of one per cent.



*Current Charges against Revenue.*

CLASSIFICATION.	1943	1944	PERCENTAGES	
			1943	1944
General government	\$12,701,457	\$13,774,365	3.83	4.13
Protection of persons and property	39,337,988	39,874,246	11.85	11.96
Health and sanitation	19,849,444	20,366,231	5.98	6.11
Highways	21,512,209	21,477,265	6.48	6.44
Charities	64,672,219	64,946,933	19.49	19.48
Veterans' benefits	2,908,866	3,101,344	0.88	0.94
Schools	81,180,080	82,128,831	24.46	24.62
Libraries	4,645,864	4,805,981	1.40	1.44
Recreation	4,980,852	5,293,656	1.50	1.59
Pensions	8,941,637	9,931,565	2.69	2.98
Unclassified	5,117,341	4,106,626	1.54	1.23
Public service enterprises	18,237,327	18,606,130	5.50	5.58
Cemeteries	1,604,894	1,753,593	0.48	0.52
Administration of trust funds	355,891	347,518	0.11	0.10
Maintenance and operation	\$286,052,069	\$290,514,287	86.19	87.12
Interest	10,333,464	9,174,802	3.11	2.75
Debt from revenue	31,557,955	29,441,653	9.51	8.83
Tax title redemptions to State	2,910,983	3,140,810	0.88	0.94
Transfers to sinking funds from revenue	1,043,798	1,212,791	0.31	0.36
TOTALS	\$331,898,269	\$333,484,343	100.00	100.00

*Expenditures for Outlays.*

CLASSIFICATION.	1943	1944
<i>Departmental</i>	<i>\$6,255,561.03</i>	<i>\$7,509,630.62</i>
General government	166,406.91	170,253.44
Protection of persons and property	582,168.33	587,979.80
Health and sanitation	1,747,196.67	1,638,250.21
Highways	2,271,419.00	3,283,918.05
Charities	128,243.50	90,120.14
Schools	565,731.75	548,569.76
Libraries	85,993.98	25,847.31
Recreation	290,592.22	486,006.76
Unclassified	417,808.67	678,685.14
<i>Public service enterprises</i>	<i>2,737,081.28</i>	<i>2,161,681.70</i>
Electric light	646,372.96	479,906.22
Water	1,852,975.25	1,504,445.79
All other	237,733.07	177,329.69
Cemeteries	99,255.16	78,525.94
TOTALS	\$9,091,897.47	\$9,749,838.26

## ANALYSIS OF REVENUE.

Total revenue for current charges increased from \$355,328,267 in 1943 to \$355,932,522 in 1944, an increase of \$604,255. The principal increases in revenue were from grants and gifts for expenses, which showed an increase of \$5,686,653; and from public service enterprises, which showed an increase of \$1,938,016. The principal decreases were in receipts from taxes, \$1,642,531; privileges, \$1,174,271; and departmental, \$1,224,702.

Grants and gifts for expenses in 1944 consisted of \$20,329,562 from the Federal government; \$12,563,584 from the State; \$386,006 from the various counties as returns from dog licenses; and \$285,312 as gifts from individuals and other sources. Grants from the Federal government showed an increase of \$1,889,700 over the amount received in 1943, while grants from the State showed an increase of \$7,567,677. This large increase in grants from the State resulted because there was a distribution to cities and towns in 1944 of \$7,100,000 from the highway fund from gasoline taxes.

Federal grants received in 1944 included \$16,529,779 for old age assistance; \$1,595,199 for aid to dependent children; \$699,269 for vocational education of defense workers; \$376,002 for vocational education under the Smith-Hughes Act and the George-Deen Act; \$276,264 for housing projects; \$446,956 for school lunches, child care centers and recreational project under the Lanham Act; \$393,145 for cadet nursing program in hospitals; \$11,900 for social disease clinics; and \$1,048 for agriculture and soil conservation.



A summary of the purposes for which grants were received from the State is shown below:

Grants account of highways:

Highway Fund . . . . .	\$7,100,000
Allotments, Chapter 81, General Laws . . . . .	978,143
Summer Traffic Tunnel, City of Boston . . . . .	100,000
Boston Port Authority . . . . .	14,041

Grants account of education:

Vocational Education . . . . .	1,727,000
Teachers' Pensions . . . . .	399,129
Massachusetts School Fund (aid to small towns) . . . . .	395,984
High School Transportation . . . . .	237,021
High School Tuition . . . . .	251,666
English-speaking Classes for Adults . . . . .	120,397
School superintendents . . . . .	92,276
Sight-saving Classes . . . . .	36,500

Grants for other purposes:

Meals tax for old age assistance . . . . .	1,046,403
Social diseases and public health . . . . .	30,406
Armories . . . . .	26,900
Inspection of animals . . . . .	3,301
Protection of shell fisheries . . . . .	3,255
Forestry . . . . .	1,157

Total . . . . .	<u>\$12,563,584</u>
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Total receipts from taxes showed a decrease in 1944 of \$4,642,531 as stated above. Total tax receipts of \$239,380,584 may be further divided as in Table I of the report to show property, poll, and income taxes \$217,508,410; and corporation taxes from the State \$21,872,174. The amount of income tax distributed by the State and included in these returns was \$21,518,347, leaving \$195,990,063 as the amount of taxes from real estate, personal property, and polls applicable to municipal charges. The income tax distributed in the previous year was \$20,980,570 and the taxes from real estate, property, and polls \$204,990,650. The total receipts from taxes showed therefore a decrease of \$9,000,587 in taxes from real estate, personal property, and polls; an increase of \$537,777 from income tax; and an increase of \$3,820,279 from corporation taxes distributed by the State.

If it is desirable to ascertain the entire amount received by the cities and towns from taxes, the amounts included in our tables as agency transactions on account of State and county taxes should be added to the taxes shown in the revenue table. The amount of the State tax in 1944 was \$12,100,000, and the amount of county taxes \$10,932,009.25, including \$18,000 for Nantucket County paid by the Town of Nantucket and \$3,666,618.55 for Suffolk County, the expenses of which are paid by the City of Boston.

The receipts from privileges decreased from \$5,497,006 in 1943 to \$4,322,735 in 1944 a total decrease of \$1,174,271 or 21.4 per cent. This decrease reflects the decrease in valuation of motor vehicles used in the year 1944, since the item of privileges in the revenue table consists principally of the motor vehicle excise. Privileges included motor vehicle excise \$4,151,360, revenue from parking meters in Haverhill \$14,739, and various minor privileges for the use of public property \$156,636.

Revenue from public service enterprises increased from \$35,759,790 in 1943 to \$37,697,806 in 1944, a total increase of \$1,938,016. Earnings of electric light plants increased from \$9,537,838 to \$9,862,693, an increase of \$324,855 or 3.41 per cent; water department revenues increased from \$21,439,806 in 1943 to \$22,401,386 in 1944, an increase of \$961,580 or 4.49 per cent; receipts from other public service enterprises increased from \$4,782,146 in 1943 to \$5,433,727 in 1944, an increase of \$651,581 or 13.63 per cent.

The total amount received in 1944 from public service enterprises other than municipal light plants and water departments consisted of receipts from the following sources:

Street railway properties (Boston)	\$3,403,478.49
Street railway properties (Greenfield and Montague)	113,324.67
Sumner Traffic Tunnel (Boston)	1,288,090.00
Printing department (Boston)	382,683.29
Markets (Boston)	105,693.27
Ferries (Boston)	10,147.96
Docks and wharves	29,771.83
City Record (Boston)	8,706.40
Clam Chlorination Plant (Newburyport)	11,968.36
Land and Water Board (Essex)	3,836.15
Public scales	1,913.24
Herring and alewife fisheries	1,331.89
Academy of Music (Northampton)	72,781.07
Total	\$5,433,726.62

#### ANALYSIS OF CURRENT CHARGES.

Referring to the table showing current charges against revenue for the years 1943 and 1944, we find that total charges increased from \$331,898,269 in 1943 to \$333,484,343 in 1944, a total increase of \$1,586,074. Total charges for interest decreased from \$10,333,464 to \$9,174,802, a decrease of \$1,158,662, and total charges for the payment of debt, including transfers to sinking funds, decreased from \$35,512,736 in 1943 to \$33,795,254 in 1944, a decrease of \$1,717,482. Total charges for maintenance and operation increased from \$286,052,069 to \$290,514,287 an increase of \$4,462,218 or 1.56 per cent.

There were increases under every heading except highways and unclassified; but the principal increases were in general government \$1,072,908; schools \$948,751; and pensions \$989,928. These increases in nearly every department are partly accounted for by the higher costs of all materials purchased and by the increases in salaries and wages granted because of the higher costs of living. The increases in charges for pensions may be attributed to the greater number of municipalities which have entered retirement systems.

A summary of the expenditures included under unclassified departmental expenditures in 1944 is as follows:

Damage settlements	\$385,661
Printing municipal documents, etc.	215,702
Memorial Day and care of veterans' graves	158,802
Rent, etc. for military organizations	111,244
Blanket fire insurance, liability insurance and workmen's compensation insurance not otherwise allocated	840,581
Boston Elevated Street Railway accounts, including Boston Metropolitan District	106,940
Ration board expenses not otherwise provided	184,759
Airport maintenance	26,661
City and town clocks	8,548
Aid to agriculture paid counties	4,450
Memorial auditoriums and community houses	100,405
Care of tax title property	249,037
Cutting timber	17,345
Shellfish propagation and protection, and stocking ponds	19,091
Miscellaneous	1,677,380
Total	\$4,106,626

The amount of insurance shown in this section does not represent the whole cost of fire insurance, liability and workmen's compensation as many of the municipalities follow the practice of charging these forms of insurance to the particular division which is protected. The amount for memorial auditoriums and community houses does not represent the whole cost of these services, as many cities and towns provide such service in other municipal buildings. The cost of airport maintenance is small, but in future years as revenues and expenses of airports increase, it may be advisable to classify airports as a form of public service enterprise. The miscellaneous item of the unclassified expense is large, but it comprises so many varied items that it is impossible to provide an adequate detail.

Payments for the maintenance of public service enterprises, exclusive of debt and interest charges, increased from \$18,237,327 in 1943 to \$18,606,130 in 1944, an increase of \$368,803. The total payments on account of public service enterprises, as shown in Table I, consisted of municipal light plants, \$7,256,784; water departments \$10,123,048; and all other \$1,226,298. Charges for maintenance of the various public service enterprises other than electric light and water in 1944 were as follows:

Street railway properties (Greenfield and Montague)	\$84,080.66
Sumner Traffic Tunnel (Boston)	260,234.81
Printing department (Boston)	482,419.40
Markets (Boston)	32,091.29
Ferries (Boston)	249,526.35
Docks and wharves	10,164.30
City Record (Boston)	21,723.86
Clam Chlorination Plant (Newburyport)	9,956.78
Land and Water Board (Essex)	1,294.01
Public scales	7,830.45
Herring and alewife fisheries	1,243.34
Academy of Music (Northampton)	65,732.66
Total	\$1,226,297.91

#### ANALYSIS OF OUTLAYS.

Total expenditures for outlays in 1944 were \$9,749,838.26 while in 1943 the amount was \$9,091,897.47. There were considerable increases in the amounts expended for permanent improvements in the divisions of highways, recreation and unclassified. Outlays in the unclassified section included \$500,850.71 for airports; \$150,336.08 for land purchases and improvements of various municipal buildings; \$21,236.64 for erection of honor rolls; and \$6,261.71 for miscellaneous additional equipment.

For the convenience of persons using the report for a comparison over a period of years, we present on pages xi to xii tables showing the revenue for current charges; the current charges against revenue, and the expenditures for outlays for a period of ten years from 1935 to 1944, inclusive. While the term "current charges against revenue" has been used uniformly in these reports for the maintenance charges, it should be borne in mind that during the years since 1933, a portion of these maintenance charges has actually been paid from the proceeds of Municipal Relief loans which are classified as funded general debt.



## Revenue for Current Charges.

CLASSIFICATION.	1935	1936	1937	1938	1939	1940	1941	1942	1943	1944
Taxes	\$232,300,284	\$227,890,059	\$228,182,518	\$227,825,974	\$220,432,848	\$230,224,630	\$226,222,331	\$227,680,618	\$244,023,115	\$239,380,584
Licenses	5,056,356	5,131,054	5,219,608	5,096,935	5,298,203	5,348,075	5,343,643	5,130,178	4,981,291	5,067,912
Fines and forfeits	5,991,906	323,146	389,020	312,614	388,053	341,237	459,034	462,314	434,371	422,686
Grants and gifts for expenses	5,375,718	10,481,373	14,735,141	23,014,946	29,091,850	32,137,081	35,093,194	37,442,724	27,877,811	33,564,464
All other general revenue	15,843	6,461	20,336	13,203	10,338	21,706	82,211	155,543	219,511	269,375
Special assessments for expenses	788,595	684,242	616,226	527,918	461,178	749,955	381,400	327,058	306,805	253,033
Privileges	5,173,473	5,861,195	7,029,815	7,528,652	7,084,363	8,018,326	9,944,078	8,246,807	5,497,006	4,322,735
Departmental	17,927,913	16,641,443	18,956,857	24,510,322	27,213,608	28,831,508	29,613,689	31,217,120	32,738,392	31,513,690
Public service enterprises	29,094,569	29,470,967	29,938,972	30,430,445	31,335,760	31,506,651	33,326,406	34,925,226	35,759,700	37,897,806
Cemeteries	914,551	932,216	935,747	892,053	893,374	934,720	980,705	1,066,539	1,066,539	1,089,520
Interest	5,630,981	5,439,933	4,648,337	4,011,063	3,754,601	3,754,601	3,416,728	2,854,109	2,418,082	2,584,122
Premiums	85,100	92,854	63,450	206,167	115,759	57,315	113,672	37,281	5,584	16,585
TOTALS	\$303,564,249	\$302,975,143	\$310,736,027	\$324,419,046	\$326,318,700	\$341,434,459	\$344,931,106	\$359,477,683	\$355,328,267	\$355,932,522

## Current Charges Against Revenue.

CLASSIFICATION.	1935	1936	1937	1938	1939	1940	1941	1942	1943	1944
General government	\$10,853,565	\$11,405,586	\$11,138,318	\$11,543,848	\$11,448,547	\$11,976,423	\$11,847,996	\$12,516,913	\$12,701,457	\$13,774,365
Protection of persons and property	34,601,174	34,434,299	35,161,985	35,711,391	35,325,797	35,315,706	36,079,592	38,645,619	39,337,988	39,874,246
Health and sanitation	16,976,742	16,801,381	17,410,693	17,117,733	17,033,310	17,196,015	17,085,400	18,466,843	19,849,444	20,366,234
Highways	23,471,827	22,699,339	19,738,635	23,847,065	23,847,976	24,013,818	20,377,708	20,377,708	21,512,209	21,477,265
Charities	50,132,389	50,221,218	60,198,430	71,400,253	73,669,027	76,177,878	69,667,699	68,316,506	64,672,219	64,946,933
Veterans' benefits	5,134,497	4,001,812	4,006,406	4,486,429	4,417,993	4,320,673	3,520,973	3,062,300	2,908,866	3,101,344
Schools	73,051,729	72,711,186	73,965,862	74,046,837	73,594,269	73,916,728	75,401,435	78,961,133	81,180,080	82,128,831
Libraries	3,863,701	3,916,898	4,127,062	4,227,379	4,236,969	4,330,226	4,339,226	4,486,241	4,645,884	4,805,981
Recreation	5,410,635	5,268,061	5,417,902	5,674,519	5,456,013	5,491,925	4,984,180	5,031,398	4,986,852	5,293,056
Pensions	5,011,355	5,209,077	5,532,379	7,118,532	7,243,808	7,556,636	7,961,960	8,358,173	8,941,637	9,931,565
Unclassified	5,806,678	7,169,024	6,376,520	7,118,532	7,658,145	7,396,205	5,372,051	6,390,153	5,117,341	4,106,626
Public service enterprises	15,077,747	15,067,968	15,582,175	16,838,446	14,919,672	15,226,438	16,388,732	17,652,956	18,237,327	18,606,130
Cemeteries	1,316,356	1,308,198	1,375,843	1,445,128	1,423,530	1,424,518	1,458,101	1,534,660	1,604,894	1,753,593
Administration of trust funds	139,452	322,297	322,423	333,528	326,017	334,102	338,033	335,891	355,881	347,518
Maintenance and operation	\$250,907,802	\$250,567,339	\$260,434,563	\$278,954,966	\$278,591,073	\$284,677,291	\$276,928,307	\$284,140,263	\$286,052,069	\$290,514,287
Interest	18,229,830	16,637,705	15,835,289	14,953,094	13,973,143	13,197,891	12,169,872	11,479,287	10,333,464	9,174,802
Debt from revenue	33,257,588	33,321,612	34,197,449	34,941,588	34,000,315	34,003,944	32,893,838	32,629,626	31,557,955	29,441,653
Tax title redemptions to State	9,614,516	8,404,290	9,041,889	6,890,877	8,842,378	5,569,888	4,609,752	4,010,975	2,910,983	3,140,810
Transfers to sinking funds										
from revenue	1,064,535	1,023,006	1,014,995	1,033,363	1,008,588	1,341,414	961,859	883,941	1,043,798	1,212,791
TOTALS	\$313,144,271	\$309,953,952	\$320,524,185	\$336,773,888	\$337,015,497	\$338,790,428	\$327,563,628	\$333,144,092	\$331,808,269	\$333,484,343

*Expenditures for Outlays.*

CLASSIFICATION.	1935	1936	1937	1938	1939	1940	1941	1942	1943	1944
<i>Departmental</i>										
General government	\$27,745,671	\$33,085,890	\$26,724,476	\$21,519,262	\$24,358,378	\$20,526,192	\$19,585,637	\$10,680,465	\$2,255,561	\$7,509,630
Protection of persons and property	210,040	437,809	509,492	453,409	1,452,641	276,487	257,736	169,953	166,407	170,253
Health and sanitation	861,443	1,097,614	1,487,526	986,872	8,407,032	5,444,257	3,853,847	2,460,883	1,747,197	1,638,250
Highways	5,731,717	5,004,775	4,688,208	5,229,004	10,854,863	8,004,031	10,038,396	4,245,669	2,271,419	3,283,918
Charities	12,180,658	12,520,063	12,153,268	11,602,659	566,685	351,586	266,536	93,544	128,243	90,130
Schools	1,376,513	1,958,597	689,220	144,264	10,212,842	3,858,693	2,123,091	1,010,338	565,732	518,570
Libraries	5,374,075	9,825,066	5,015,779	4,647,080	320,003	100,248	132,374	91,141	85,994	35,847
Recreation	84,260	52,301	147,722	139,352	1,322,314	1,025,084	793,771	481,052	290,592	258,007
Unclassified	1,113,015	1,086,065	1,335,424	1,054,979	420,082	518,682	734,884	407,604	417,809	678,685
<i>Public service enterprises</i>										
Electric light	5,085,568	6,549,024	5,239,814	5,256,261	6,342,607	5,279,269	5,686,625	4,679,357	2,737,081	2,161,652
Water	773,250	1,055,512	1,245,091	1,249,144	1,129,381	1,549,735	1,579,060	1,777,950	1,616,373	479,906
All other	3,845,234	4,483,648	3,678,823	3,381,899	4,515,714	3,193,064	3,732,828	2,664,271	1,832,975	1,504,446
<i>Cemeteries</i>	1,067,084	1,009,864	815,900	624,218	697,512	536,470	374,737	237,136	237,733	177,330
	266,797	251,347	239,261	306,794	308,053	272,532	276,777	287,475	39,255	78,536
TOTALS	\$33,698,036	\$39,886,261	\$32,203,551	\$30,081,017	\$41,009,038	\$26,077,993	\$25,549,039	\$15,647,297	\$9,091,897	\$9,749,838



## STATISTICS OF DEBT FOR THE YEAR 1944.

The net funded debt at the close of the year 1944 was \$188,841,298, as compared with \$213,438,997 at the close of the year 1943, a decrease of \$24,597,699 or 11.52 per cent. The total funded debt exclusive of tax title loans, issued during the year 1944, as shown in the tables of this report was \$4,297,625, consisting of \$3,730,000 issued by the thirty-nine cities, \$250,000 by the towns over 5,000 population, and \$317,625 by the towns under 5,000 population.

The total amount issued included \$3,805,125 general debt and \$492,500 debt for public service enterprises. The general debt included Municipal Relief loans of \$630,000, together with debt for the following purposes: \$1,848,000 for highways and bridges; \$745,000 for airports; \$420,000 for sewers; \$59,525 for departmental equipment; \$29,000 for municipal buildings; \$7,000 for stadium; and \$65,000 for emergency loans issued under Clause 9, Section 8 of Chapter 44 of the General Laws. Loans for public service enterprises consisted of \$344,100 for water mains and equipment, and \$150,000 for Rapid Transit loans in the city of Boston.

It should be noted that in Table I the amounts borrowed on tax title loans are included in general debt, while in the detail tables, tax title loans are shown in a separate column. Tax title loans issued in 1944, consisted of \$12,000 in the city of Salem.

Tax titles loans outstanding at the close of the year 1944 amounted to \$3,214,498 as compared with \$6,343,308 at the close of the year 1943, a reduction of \$3,128,810. Revenue and other temporary loans, including outstanding orders were \$18,959,313 at the close of the year 1944, compared with \$27,781,750 at the close of the year 1943. The revenue and other temporary loans outstanding consisted of \$16,928,000 revenue loans; \$223,454 in anticipation of highway reimbursement; and \$1,807,859.08 outstanding warrants or orders.

## SUPPLEMENTARY TABLES.

Tables are shown on pages xxxi and xxxii giving the total funded general and enterprise debt, with the sinking funds applicable to them at the close of each fiscal year from 1910 to 1944, and the ratio of the net general and the net enterprise debt to the assessed valuation. These statistics are shown for all municipalities, for the cities, for the towns over 5,000 population and the towns under 5,000 population.

The table on page xxxiii shows the total assessed valuation, the total net funded or fixed debt, and the ratio of debt to valuation for each year from 1910 to 1944, together with the yearly increase or decrease in valuation and debt and the percentage of such increase or decrease.

On pages xvi and xvii there is shown a table giving a subdivision of the amounts expended for protection of persons and property, and for health and sanitation, as shown in Table I for the towns over 5,000 population.

On pages xxxv to xli there are shown the tables of funded debt inside and outside the debt limit, together with the tax title debt for all cities and towns as of January 1, 1947, referred to on page ii of this introduction.

## THE CERTIFICATION OF TOWN NOTES.

The number of notes certified by this office during the year 1946 was 2,418, representing a value of \$11,760,220.54. Of the notes certified in 1946, 356 notes having a value of \$9,534,762 were for revenue and other temporary loans, and 2,062 having a value of \$2,225,458.54 were for general loans.

The number of notes certified and the amount of loans represented by them since the town note act took effect on January 1, 1911, are shown in the following table:

YEARS.	REVENUE AND OTHER TEMPORARY LOANS		GENERAL LOANS		TOTAL	
	Number	Amount	Number	Amount	Number	Amount
1911 . . . . .	983	\$8,974,214.59	433	\$737,349.43	1,416	\$9,711,564.02
1912 . . . . .	1,093	9,438,850.00	831	1,093,712.20	1,924	10,532,562.20
1913 . . . . .	1,241	10,958,450.00	1,095	1,727,363.74	2,336	12,685,813.74
1914 . . . . .	1,411	12,780,963.00	1,290	1,779,575.29	2,701	14,560,538.29
1915 . . . . .	1,501	13,857,600.00	1,306	1,505,530.16	2,807	15,363,130.16
1916 . . . . .	1,437	14,066,488.00	867	1,204,033.62	2,304	15,270,521.62
1917 . . . . .	1,456	15,414,379.22	809	819,664.21	2,265	16,234,043.43
1918 . . . . .	1,665	16,434,203.75	664	711,160.23	2,329	17,145,365.98
1919 . . . . .	1,483	16,914,825.66	912	1,682,658.12	2,395	18,597,483.78
1920 . . . . .	1,802	20,990,182.84	1,339	1,869,786.72	3,141	22,859,969.56
1921 . . . . .	2,176	25,695,512.64	1,923	2,390,275.40	4,099	28,085,788.04
1922 . . . . .	2,183	28,245,427.06	2,099	2,562,840.93	4,282	30,808,267.99
1923 . . . . .	2,047	26,393,895.80	1,946	2,580,052.00	3,993	28,973,947.80
1924 . . . . .	2,230	30,644,443.62	2,028	2,688,215.00	4,258	33,332,658.62
1925 . . . . .	2,284	32,005,695.54	2,108	2,844,251.56	4,392	34,849,947.10
1926 . . . . .	2,471	36,330,002.23	2,187	2,845,120.00	4,658	39,175,122.23
1927 . . . . .	2,455	39,279,690.00	1,788	2,281,115.00	4,243	41,560,805.00
1928 . . . . .	2,311	38,432,256.25	1,756	2,215,694.50	4,067	40,647,950.75
1929 . . . . .	2,589	41,732,798.55	1,858	2,277,221.96	4,447	44,010,020.51
1930 . . . . .	2,397	42,699,534.75	3,187	3,674,248.92	5,584	46,373,783.67
1931 . . . . .	2,120	45,266,213.04	2,662	2,992,943.70	4,782	48,259,156.74
1932 . . . . .	3,013	48,425,103.62	655	1,020,285.54	3,668	49,445,389.16
1933 . . . . .	3,578	47,355,739.75	583	2,069,363.13	4,161	49,425,102.88
1934 . . . . .	3,357	46,385,618.75	1,223	2,337,270.59	4,580	48,722,889.34
1935 . . . . .	2,292	39,492,906.25	1,525	2,470,055.30	3,817	41,962,961.55
1936 . . . . .	1,883	36,533,344.00	1,748	2,709,333.71	3,631	39,242,677.71
1937 . . . . .	1,819	34,400,320.00	1,449	2,554,516.42	3,268	36,954,836.42
1938 . . . . .	1,915	38,156,449.17	3,759	5,641,918.30	5,674	43,798,367.47
1939 . . . . .	1,960	41,922,457.45	1,967	3,225,732.40	3,927	45,148,189.85
1940 . . . . .	1,697	35,972,180.44	1,413	2,371,567.82	3,110	38,343,748.26
1941 . . . . .	1,517	32,131,894.15	1,795	2,745,351.31	3,312	34,877,245.46
1942 . . . . .	1,118	24,419,069.17	597	1,179,558.47	1,715	25,598,627.64
1943 . . . . .	705	15,491,332.27	143	528,319.07	848	16,019,651.34
1944 . . . . .	422	9,458,068.96	530	792,136.15	952	10,250,205.11
1945 . . . . .	278	8,718,896.40	633	843,061.84	911	9,561,958.24
1946 . . . . .	356	9,534,762.00	2,062	2,225,458.54	2,418	11,760,220.54
1947 <sup>1</sup> . . . . .	264	8,786,496.80	1,203	1,297,317.50	1,467	10,083,814.30

<sup>1</sup> To July 1.

### THE AUDITING OF ACCOUNTS AND THE INSTALLATION OF ACCOUNTING SYSTEMS.

During the year ending April 30, 1946 audits to the number of 300 were made in cities, towns, and districts, and assistance was given on request of local officials to financial and accounting officers in 18 other municipalities. Systems were installed in 3 additional places. There are now 250 cities, towns, and districts in which the uniform system of accounts has been installed.

We have received frequent expressions of appreciation from local officials for the work of this division and the efforts of this office to assist them in their accounting work and financial problems.

Chapter 29 of the Acts of 1945 and Chapter 109 of the Acts of 1946 amended Section 40 of Chapter 44 of the General Laws so that the first sentence of Section 40 shall read as follows: "The director shall cause an audit to be made of the accounts of all cities and towns of the commonwealth, and may cause subsequent audits to be made of the accounts of each city and town annually, and for this purpose he, and his duly accredited agents, shall have access to all necessary papers, books and records."

### CONCLUSION.

The office continues to serve by giving statistical presentations of the cost of government, by the auditing of municipal accounts and the installation of standard accounting systems, and by the certification of town and district notes. The office gives advice and information relative to the financial problems of cities and towns to municipal officials when requested, and makes available information regarding governmental activities to all persons interested. Information regarding tax rates, debt authorizations, outstanding debt and uncollected taxes is frequently requested and furnished.

Respectfully submitted,

FRANCIS X. LANG,  
Director of Accounts.

STATE HOUSE, BOSTON, JULY 1, 1947.



*Detail of Protection of Persons and Property, and Health and Sanitation as shown in Table I.*

Towns. (Over 5,000 Population)	Population of 1945	PROTECTION OF PRISONS AND PROPERTY				HEALTH AND SANITATION				
		Total Expenses	Police Department	Fire Department	Forestry	Militia, Inspection, and Other Protection	Total Expenses	Health	Sanitation	Mosquito Nuisance, Care of Brooks, etc.
Brookline	56,940	\$738,987.75	\$313,548.87	\$355,247.11	\$22,686.91	\$47,504.86	\$377,742.75	\$127,892.59	\$233,427.24	\$16,422.92
Arlington	43,515	351,698.18	154,919.28	158,151.51	15,226.60	23,400.79	194,132.75	47,749.88	114,638.27	—
Watertown	37,438	395,819.82	167,880.66	178,001.98	11,040.97	33,896.21	207,810.67	59,176.02	148,604.65	300.00
Belmont	28,866	268,713.23	121,381.80	122,789.30	4,630.97	19,911.16	138,740.03	32,291.56	185,648.46	800.00
Weymouth	27,957	208,333.22	87,809.31	97,216.34	16,290.33	7,017.54	86,395.81	38,421.75	146,094.06	1,880.00
Franklin	25,502	140,082.39	63,933.81	126,777.09	11,531.48	7,866.01	95,581.90	39,371.43	56,209.87	—
Barnham	23,160	218,463.92	54,602.11	77,108.21	8,729.90	8,023.70	68,979.88	33,494.95	35,484.91	—
Milton	21,718	140,108.98	88,004.94	96,700.89	12,430.69	17,648.33	74,280.70	25,849.30	148,181.40	250.00
Braintree	20,279	139,748.85	61,785.61	72,599.37	1,655.69	3,707.41	72,359.68	27,359.68	147,635.95	—
Wentworth	19,435	164,345.98	62,904.23	75,928.80	8,903.62	10,609.33	41,616.05	17,946.65	232,669.40	—
Winthrop	18,696	115,918.60	52,034.82	46,522.58	12,414.51	4,946.69	71,958.67	19,990.29	151,620.44	347.94
Wellesley	18,677	114,258.96	47,551.86	52,013.59	7,424.08	7,269.43	50,070.07	18,705.10	131,364.97	—
Wellesley	17,581	167,213.88	58,561.96	76,726.28	20,372.16	11,553.48	67,559.28	35,469.84	132,089.44	—
Southbridge	17,561	119,098.73	49,719.46	62,384.24	1,877.28	5,117.75	32,093.36	20,769.90	11,323.46	—
Greenfield	17,020	106,087.29	48,808.21	45,045.26	7,595.73	4,638.09	40,709.15	20,237.85	18,636.59	1,834.71
Saugus	16,662	108,376.18	40,134.00	47,196.51	9,395.13	11,630.54	45,295.22	28,900.41	116,928.60	850.00
Dedham	16,508	138,173.31	51,066.38	72,638.33	8,678.22	5,790.38	62,096.47	33,046.58	129,049.89	—
Norwood	15,209	151,299.29	67,133.99	44,818.86	6,363.51	3,708.18	39,592.27	26,141.34	13,450.93	—
Milford	15,801	78,337.51	43,747.71	51,447.73	7,772.84	3,017.04	69,664.08	19,344.94	27,319.14	—
Natick	15,789	109,641.80	26,963.16	64,506.88	7,691.07	8,711.33	68,547.15	25,916.75	142,630.40	—
Winchester	15,300	150,362.23	69,452.05	37,765.47	9,048.49	3,178.12	55,881.80	27,259.43	18,582.37	40.00
Danvers	14,614	123,694.80	53,634.06	53,214.80	10,903.74	7,942.11	52,501.27	23,186.24	127,315.03	2,000.00
Needham	14,507	97,629.14	42,501.21	45,318.80	4,866.13	4,942.94	35,608.86	18,383.92	117,224.94	—
Lexington	13,536	108,448.49	38,511.14	54,839.20	10,509.47	3,758.68	32,289.89	37,013.53	22,404.14	—
Plymouth	13,534	57,722.51	36,117.61	16,984.26	1,608.94	3,011.70	32,469.55	22,562.96	9,906.59	—
Webster	12,736	72,979.53	27,776.34	33,458.36	7,038.95	4,705.88	26,522.77	20,203.11	5,013.47	1,306.19
Clinton	12,486	29,486.25	26,661.98	80.00	10,863.58	2,083.68	20,749.12	10,039.07	38,273.85	499.98
Attleboro	12,524	113,233.39	39,601.14	53,014.08	10,363.93	10,254.19	59,557.67	21,523.82	27,864.57	60.00
Marblehead	12,327	95,700.51	47,109.78	33,706.36	10,304.69	4,570.68	16,317.23	16,161.13	20,404.76	1,200.00
Reading	12,072	88,691.42	27,759.80	27,866.37	33,148.83	4,916.42	37,765.89	18,041.63	122,131.35	184.75
Fairhaven	12,032	80,513.40	32,854.89	33,867.74	10,195.00	3,395.77	29,583.63	26,453.23	30,204.71	365.84
Stoughton	11,920	78,026.25	31,212.88	31,461.37	12,711.32	3,788.52	57,083.78	18,435.07	14,324.19	—
Swampscott	11,835	116,348.26	43,201.71	57,140.43	7,217.60	1,655.31	21,479.52	13,166.35	10,303.81	—
Attleborough	11,801	66,955.00	26,288.15	33,255.69	5,755.85	1,685.74	31,967.65	16,493.46	10,037.62	—
North Attleborough	11,552	64,182.35	25,477.18	33,307.17	3,532.26	2,188.65	23,470.10	9,609.42	12,407.34	—
Amesbury	10,824	62,819.02	23,418.08	32,820.18	5,790.11	3,685.53	28,347.14	20,895.50	2,624.23	—
Easthampton	10,578	62,819.05	26,967.13	28,759.27	3,407.37	1,749.84	24,719.73	7,919.42	2,552.09	—
Northbridge	10,212	19,800.05	14,083.51	368.29	7,909.78	5,184.34	10,771.51	—	—	—
Dartmouth	9,909	39,024.76	25,465.64	465.00	7,125.88	1,798.92	—	—	—	—
Palmer	9,716	27,887.33	17,646.90	1,315.63	—	—	—	—	—	—



Hingham	9,676	116,244.38	31,977.11	68,713.01	12,883.07	2,671.19	39,655.51	21,936.44	17,219.07	500.00
Middleborough	9,596	58,467.41	19,249.90	31,531.76	4,302.29	3,383.46	20,687.87	12,589.44	8,128.41	—
Shrewsbury	9,296	57,155.11	21,313.47	33,107.60	2,170.87	563.17	16,694.77	12,819.77	3,875.00	—
Stoughton	9,063	46,395.29	17,543.40	18,865.12	5,745.03	4,741.74	26,038.89	17,871.58	18,667.31	—
Chelmsford	8,726	29,704.72	10,595.72	14,924.52	2,943.47	1,241.01	8,828.05	8,173.55	654.50	—
Bridgewater	8,641	76,865.82	45,724.05	517.65	18,284.42	11,839.70	34,745.83	12,298.46	13,079.12	9,368.25
Bridgewater	8,603	29,529.54	11,954.60	12,605.09	3,639.60	1,330.25	11,594.80	7,320.90	4,273.90	—
Rockland	8,504	45,592.22	15,527.48	19,282.88	9,133.88	1,647.98	21,482.26	15,132.10	6,350.16	—
Billerica	8,463	43,432.56	14,123.95	24,962.56	3,302.09	1,083.95	11,568.69	10,651.44	917.25	—
Randolph	8,420	32,913.76	10,473.76	10,473.76	3,456.91	2,698.27	19,476.85	16,427.35	3,049.50	—
Azusa	8,409	32,913.76	16,550.55	10,473.76	3,456.91	2,432.74	13,238.08	8,303.50	4,934.58	—
Walpole	8,382	73,538.47	20,138.70	37,557.75	7,310.25	5,991.06	28,591.23	19,104.83	18,953.56	—
Concord	8,290	35,345.51	9,421.20	18,266.55	6,752.94	904.82	20,585.45	14,659.95	17,373.02	—
Whitman	8,126	56,704.01	22,896.49	25,760.24	6,510.42	1,536.86	20,198.84	9,723.70	10,475.14	—
Hudson	8,065	45,225.63	23,330.44	14,995.92	3,012.73	3,986.54	33,629.33	13,520.68	20,108.65	—
Ladlow	7,969	17,382.85	2,663.59	9,060.92	4,662.52	995.82	9,001.57	8,499.57	502.00	—
Granton	7,936	14,474.63	14,474.63	23,178.77	9,078.17	2,467.40	19,462.15	11,649.46	7,812.69	—
North Andover	7,865	49,198.97	14,217.88	8,286.65	562.15	1,693.04	12,599.74	10,311.89	2,287.85	—
Amherst	7,751	124,535.22	38,556.72	55,609.97	16,098.34	14,360.21	45,846.18	9,880.13	23,221.44	12,744.61
Falmouth	7,751	124,535.22	38,556.72	55,609.97	16,098.34	14,360.21	45,846.18	9,880.13	23,221.44	12,744.61
Millbury	7,692	27,194.42	15,796.78	13,557.45	5,298.24	611.95	17,339.98	11,513.08	816.90	—
Montague	7,602	20,589.60	11,598.47	7,772.84	7,316.84	1,374.38	17,431.56	8,351.26	9,080.30	—
Ware	7,578	33,283.76	13,268.82	—	7,772.84	1,942.60	17,431.56	8,351.26	9,080.30	—
Franklin	7,551	30,242.26	10,268.06	10,154.66	2,904.31	1,915.23	17,381.00	10,187.15	7,193.94	—
Wareham	7,459	42,023.24	26,559.07	8,163.39	7,273.28	7,257.89	43,163.28	20,585.99	20,651.37	1,955.92
Dracut	7,352	19,861.83	11,772.99	—	3,161.24	1,521.73	13,717.23	8,204.54	5,452.69	—
South Hadley	7,059	37,014.88	9,210.95	21,994.96	1,509.56	1,521.73	13,717.23	8,204.54	5,452.69	—
Amherst	7,017	33,393.57	17,483.63	11,438.14	4,249.76	1,569.21	19,674.80	9,247.48	10,427.32	—
Maynard	6,978	28,458.04	11,006.01	14,281.41	3,349.29	1,127.51	19,741.29	11,353.24	8,388.05	—
Mansfield	6,815	44,069.55	10,274.73	32,015.82	1,045.12	2,125.48	15,104.49	11,084.02	4,020.47	—
Somerset	6,765	18,655.87	4,639.68	9,764.34	2,579.98	1,671.87	13,050.33	17,234.26	3,857.00	150.00
Spencer	6,705	57,789.51	24,118.13	8,610.66	1,564.21	1,188.55	26,591.98	12,481.21	6,810.62	—
Canton	6,604	58,771.78	5,436.50	21,613.30	2,059.30	1,215.32	14,190.85	7,444.07	4,110.77	—
Westborough	6,605	21,673.60	11,827.54	8,610.66	3,270.22	1,101.19	15,257.19	13,445.19	1,812.00	—
Uxbridge	6,605	45,760.72	19,947.93	18,420.24	5,769.28	1,623.27	14,936.10	10,995.90	3,090.20	850.00
Ipswich	6,610	21,673.60	10,653.67	7,818.94	2,151.00	679.31	13,638.85	9,369.63	4,269.22	—
Winchendon	6,461	21,302.92	8,972.28	8,129.61	7,113.93	700.71	9,988.97	6,769.52	3,219.45	—
Foxborough	6,457	24,916.53	23,745.46	6,298.42	4,012.33	3,338.97	24,625.39	5,051.57	19,566.07	7.75
Longmeadow	6,411	22,497.12	6,245.45	10,278.38	4,631.43	1,292.26	11,520.61	8,088.58	3,432.03	—
Abington	6,374	22,497.12	6,245.45	10,278.38	4,631.43	1,292.26	11,520.61	8,088.58	3,432.03	—
Great Barrington	6,292	26,035.57	12,942.72	8,204.93	4,249.08	638.14	6,172.69	5,913.60	1,038.99	—
Tewksbury	5,949	21,539.40	8,050.72	11,288.92	1,546.27	813.40	6,378.28	3,925.26	2,453.02	—
Orange	5,762	24,112.96	10,184.06	7,948.26	5,100.34	880.30	12,927.98	10,731.47	2,196.51	—
Easton	5,723	10,280.90	2,025.52	2,713.43	3,658.12	1,599.20	2,591.29	2,388.20	203.00	—
Monson	5,662	12,001.32	4,993.19	4,814.71	1,371.28	1,101.72	9,210.78	6,544.09	2,666.69	—
Swansea	5,565	32,782.34	12,797.46	15,949.30	3,145.30	890.28	5,105.29	4,979.98	125.31	—
Wilkinson	5,564	8,895.82	4,755.10	5,891.03	589.03	836.16	7,857.54	7,857.54	905.78	—
Seekonk	5,249	9,724.83	1,688.25	5,806.93	1,779.46	360.19	6,280.54	5,374.27	700.00	—
Leicester	5,154	10,634.23	7,471.32	4,906.88	4,485.28	370.55	5,235.63	4,585.63	714.50	—
Wrentham	5,097	13,300.63	2,490.39	7,827.87	2,905.18	577.19	8,396.64	7,082.14	—	—
Oxford	5,022	—	—	—	—	—	—	—	—	—
92 Towns	1,105,480	\$7,509,777.18	\$3,099,345.99	\$3,343,768.92	\$620,927.72	\$445,734.55	\$3,490,595.83	\$1,637,375.50	\$1,794,991.59	\$58,228.74

Includes Metropolitan sewer maintenance.



## PLAN OF THE REPORT.

The statistical presentations of this report, following the introductory matter, are arranged in three principal parts, devoted respectively to the finances of (I) the 39 cities; (II) the 92 towns having a population of 5,000 or over; and (III) the 220 towns having a population of less than 5,000. In all the tabulations, unless otherwise indicated, the cities and towns are arranged in order of population for convenience of comparison.

### PART I. — CITIES.

This part is subdivided as follows: — (A) Summary of Financial Transactions; (B) Receipts from Revenue; (C) Payments for Maintenance and Interest; (D) Indebtedness; and (E) Cash Balances.

#### (A) *Summary of Financial Transactions.*

This division consists of a summary table (designated Table I) or general survey of all the financial transactions of the 39 cities of the Commonwealth (pp. 4-27). The transactions of the city of Boston are presented on a separate page, since they are so much larger than those of other cities as to be scarcely comparable. Those of other cities are arranged, for purposes of comparison, in groups of four municipalities to a page, in the order of population of the State census of 1945.

#### (B) *Receipts from Revenue.*

Table II (pp.30, 31) shows receipts from *General* and Table III (pp. 32, 33) receipts from *Commercial* Revenue. The former consists of taxes, licenses and permits, fines and forfeits, grants and gifts, and all other general revenue; while the latter is composed of revenue from special assessments (whether for expenses or outlays), privileges, departmental earnings, public service enterprises, cemeteries, and interest.

Table IV (pp. 34-43) is an exhibit of classified Departmental Earnings (being the detail of Column D of Table III), from which may be seen the amount of revenue received by the several municipalities from their various departments. Receipts under the heading of Unclassified are not included.

Table V (p. 44) is a tabulation of interest receipts classified to show the amount of interest derived from money on deposit, from deferred taxes and special assessments, from public trust funds (sub-classified according to particular funds, so far as is practicable), from investment funds, and from miscellaneous sources.

Table VI (p. 45) presents a summary of revenue receipts, giving within the scope of a single table in a form convenient for comparison the receipts from all sources of revenue of the 39 cities.

#### (C) *Payments for Maintenance and Interest.*

The tables in this division, VII to IX, inclusive (pp. 48-70) exhibit gross payments, classified in detail on account of the maintenance cost exclusive of interest, of the various departments or kinds of municipal services.

Table X (p. 71) is a tabulation of interest payments classified to show the amount of interest paid on the various kinds of municipal debt, together with the interest on metropolitan assessments for sewer, park, and water purposes, on county hospital assessments, and miscellaneous debt not specified.

From this table we note that the total interest payment of the 39 cities for the year 1944 was \$8,268,873.98, of which \$3,100,903.49 or 37.50 per cent was for interest on general and cemetery debt; \$273,834.06 or 3.31 per cent was interest on revenue and other temporary loans, including tax title loans from the State; \$3,403,147.13 or 41.16 per cent was interest on public service enterprise debt; and the remaining \$1,490,989.30 or 18.03 per cent was for interest on metropolitan and county assessments and miscellaneous debt.

#### (D) *Indebtedness.*

Table XI (p. 74) shows the outstanding indebtedness classified by the character of the obligation. This table includes the various classifications of temporary debt, the tax title debt, as well as the gross funded or fixed debt.

Table XII (p. 75) gives the relation of the total net funded or fixed debt to valua-

tion, the valuation figures as reported to the Tax Commissioner being used. The net funded or fixed debt is found by deducting from the total funded or fixed debt the amount which has been set aside in sinking funds to pay the debt when due. When loans in anticipation of bond issues are reported, although they are of a temporary character, they are in reality *fixed debt*, since they have no assets as an offset, and are included in Table XII in the total of funded or fixed debt, and are reckoned in determining the net debt.

Table XIII (p. 76) shows the debt transactions for 1944 classified according to the character of the obligation; Table XIV (p. 77) shows separately the payments to the State sinking and loan funds; and Table XV (p. 78) shows the method of meeting debt requirements from taxation.

The table of debt transactions (p. 76) shows the amount of debt incurred during the fiscal year 1944 for the several purposes specified, and the amount of debt cancelled during the year, excepting payments to the State sinking and loan funds on account of metropolitan assessments for sewer, park, and water purposes, and payments to counties on account of debt incurred for hospital purposes. Included in the term "General Loans" are all loans issued for general purposes, whether specified as for school, fire, police, highway or other purposes. A classification of these loans issued in the year 1944 will be found in the introduction to this report.

#### (E) *Cash Balances.*

Table XVI (p. 80) shows the amount of cash on hand held by the treasurer and departments at the beginning and close of the fiscal year 1944.

### PART II. — TOWNS OVER 5,000 POPULATION.

The subdivisions of this part are as follows: — (A) Summary of Financial Transactions; (B) Indebtedness; (C) Cash Balances.

The tables in Division A, *Summary of Financial Transactions* (pp. 84-133), are similar in form and detail to those given for the cities in Part I, the towns being arranged in groups of four, according to population, with the exception of Brookline, the largest town, which is presented separately as its transactions are scarcely comparable with those of any other town. The tables in the division devoted to *Indebtedness* (II, III, IV, V, and VI, on pp. 136-143, inclusive) are similar to those given for the cities. The statements of *Cash Balances* (pp. 146-147) for the towns are also self-explanatory.

### PART III. — TOWNS UNDER 5,000 POPULATION.

The subdivisions of this part are as follows: — (A) Summary of Financial Transactions; (B) Indebtedness; (C) Cash Balances. They are presented on the same plan as the towns of over 5,000 population, which are shown in Part II.



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## ANALYSIS TABLES

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- I. Excess or Deficiency of Revenue
    - A. Cities
    - B. Towns over 5,000 Population
  - II. Revenue Charges for Maintenance, Interest, and Debt Requirements
    - A. Cities
    - B. Towns over 5,000 Population
  - III. Comparative Statement for the Cities of Valuation, Revenue for Current Charges, and Current Charges against Revenue
  - IV. Comparative Debt Statements
    - A. Aggregate Municipal Indebtedness — Comparisons for 1910, 1942, 1943, and 1944
    - B. Aggregate Municipal Indebtedness — General and Enterprise Debt
    - C. Net Funded or Fixed Debt and Assessed Valuation
  - V. Net Debt January 1, 1947, and Ratio of Net Debt to Valuation
    - A. Cities
    - B. Towns over 5,000 Population
    - C. Towns under 5,000 Population
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*Excess or Deficiency of Revenue: Cities.*

CITIES. (In order of Population, 1945)	REVENUE FOR CURRENT CHARGES					CURRENT	
	1940	1941	1942	1943	1944	1940	1941
BOSTON . .	\$82,407,627	\$81,986,581	\$84,764,154	\$84,898,194	\$84,213,444	\$89,651,323	\$85,087,829
WORCESTER .	15,595,785	15,822,953	16,452,959	16,091,491	16,005,393	15,763,709	15,414,922
SPRINGFIELD .	13,534,431	13,569,137	14,273,575	13,780,109	13,545,326	12,755,191	12,143,582
FALL RIVER .	6,249,501	6,367,199	6,770,374	6,801,862	7,256,290	6,850,243	6,442,433
CAMBRIDGE .	10,044,077	10,600,482	10,919,965	10,371,307	10,089,185	10,236,573	10,057,912
NEW BEDFORD .	7,274,921	7,312,236	7,917,614	7,746,153	7,788,301	7,298,346	6,966,985
SOMERVILLE .	7,249,639	6,539,716	6,809,197	6,810,680	6,786,257	7,014,097	6,645,674
LYNN . .	7,211,625	7,220,612	7,784,645	7,905,281	7,788,243	7,613,533	7,450,369
LOWELL . .	6,642,800	6,282,006	6,572,149	7,230,323	7,489,204	6,695,349	6,586,032
LAWRENCE .	5,044,904	5,053,785	5,367,738	5,248,995	5,229,020	5,153,921	5,019,142
QUINCY . .	5,868,908	6,090,568	6,374,588	6,432,007	6,357,018	5,792,227	5,847,732
NEWTON . .	6,513,420	6,416,577	6,728,370	6,495,724	6,560,869	6,028,709	5,890,544
MEDFORD . .	4,594,958	4,682,949	4,735,699	4,757,484	4,510,065	4,658,562	4,454,294
BROCKTON .	4,330,798	4,532,535	4,692,985	5,053,165	5,150,486	4,665,825	4,580,474
MALDEN . .	4,327,876	4,175,065	4,406,412	4,307,521	4,309,638	4,311,292	4,133,052
HOLYOKE . .	4,026,674	5,113,045	5,322,610	5,351,023	5,317,545	4,369,733	4,455,537
PITTSFIELD .	3,341,004	3,405,132	3,403,579	3,254,364	3,335,074	3,047,236	2,868,975
EVERETT . .	3,925,919	3,944,130	4,054,652	3,785,827	3,865,736	3,814,421	3,598,273
HAVERHILL .	3,323,148	3,328,698	3,480,442	3,443,723	3,514,888	3,336,537	3,338,583
CHICOPEE . .	2,971,149	2,924,576	3,361,098	3,181,274	3,259,736	2,755,219	2,813,709
FITCHBURG .	3,003,662	3,018,925	3,096,931	3,161,080	3,293,188	2,905,745	2,832,593
WALTHAM . .	2,820,532	2,872,705	3,020,454	3,039,234	2,961,806	2,840,393	2,787,219
SALEM . .	2,795,160	2,921,452	3,021,997	3,025,955	3,132,847	2,879,098	2,844,471
CHELSEA . .	2,664,025	2,871,615	3,342,031	3,006,470	2,989,036	3,152,524	2,967,206
TAUNTON . .	3,021,698	3,060,420	3,284,857	3,391,449	3,443,409	2,857,930	2,838,597
REVERE . .	2,364,851	2,512,383	2,546,728	2,484,012	2,701,559	2,559,879	2,513,671
MELROSE . .	1,849,524	1,779,911	1,799,678	1,683,280	1,724,254	1,632,007	1,575,895
BEVERLY . .	1,956,547	2,021,418	2,101,023	2,095,880	2,091,427	1,972,212	1,918,330
NORTHAMPTON	1,311,683	1,336,605	1,395,628	1,486,027	1,468,946	1,218,156	1,236,688
GLOUCESTER .	1,944,675	1,984,941	2,074,031	2,172,202	2,251,701	1,981,071	2,033,570
LEOMINSTER .	1,425,153	1,456,236	1,525,237	1,519,950	1,514,646	1,366,524	1,383,378
ATTLEBORO .	1,419,781	1,427,467	1,469,762	1,409,562	1,478,754	1,256,159	1,246,513
PEABODY . .	1,874,609	2,063,041	2,013,225	1,994,143	2,102,706	1,836,597	1,911,078
NORTH ADAMS	1,307,715	1,357,189	1,450,374	1,378,838	1,444,872	1,250,220	1,277,485
GARDNER . .	886,766	998,313	1,008,661	995,180	988,151	885,050	874,745
WESTFIELD .	1,700,651	1,723,777	1,852,779	1,809,214	1,775,923	1,522,798	1,535,356
WOBURN . .	1,229,331	1,172,600	1,405,981	1,237,668	1,305,256	1,172,991	1,154,625
MARLBOROUGH	936,791	974,079	1,125,144	1,047,215	1,027,808	978,190	965,357
NEWBURYPORT	921,346	976,098	1,018,639	1,022,053	1,028,286	965,955	979,548
<b>39 Cities</b>	<b>\$240,913,759</b>	<b>\$241,897,157</b>	<b>\$252,745,965</b>	<b>\$250,905,919</b>	<b>\$251,096,293</b>	<b>\$247,075,895</b>	<b>\$238,672,378</b>



*Excess or Deficiency of Revenue: Cities — Concluded.*

CHARGES AGAINST REVENUE			EXCESS (+) OR DEFICIENCY (—) OF REVENUE				
1942	1943	1944	1940	1941	1942	1943	1944
\$86,125,153	\$85,621,805	\$84,548,088	—\$7,243,696	—\$3,101,248	—\$1,360,999	—\$723,611	—\$334,644
15,283,628	15,425,937	15,202,836	—167,924	+408,031	+1,169,331	+665,554	+802,557
12,358,311	12,592,270	12,580,630	+779,240	+1,425,555	+1,915,264	+1,187,839	+964,696
6,377,479	6,750,908	6,730,249	—600,742	—75,234	+392,895	+50,954	+526,041
9,873,559	9,499,808	9,472,317	—192,496	+542,570	+1,046,406	+871,499	+616,868
7,528,633	7,512,462	7,540,132	—23,425	+345,251	+388,981	+233,691	+248,169
6,587,517	6,502,963	6,490,174	+235,542	—105,958	+221,680	+307,717	+296,083
7,567,614	7,427,547	7,280,816	—401,908	—229,757	+217,031	+477,734	+507,427
6,880,052	7,114,793	7,102,170	—52,459	—304,026	—307,903	+115,530	+387,034
5,376,980	4,990,488	4,983,806	—109,017	+34,643	—9,242	+258,507	+245,214
5,849,586	5,967,848	6,033,548	+76,681	+242,836	+525,002	+464,159	+323,470
6,000,606	6,011,403	6,045,356	+484,711	+526,033	+727,764	+484,321	+515,513
4,472,885	4,238,312	4,171,323	—63,604	+228,655	+262,814	+519,172	+338,742
4,775,787	4,898,896	4,908,870	—335,027	—47,939	—82,802	+154,269	+241,616
4,103,545	4,126,873	4,160,013	+16,584	+42,013	+302,867	+180,648	+149,625
4,786,771	4,824,928	4,872,139	+556,891	+657,508	+535,839	+526,095	+445,406
2,842,599	2,863,354	3,034,490	+293,768	+536,157	+560,980	+391,010	+300,584
3,590,438	3,423,706	3,432,361	+111,498	+345,857	+464,214	+362,121	+433,375
3,392,359	3,375,189	3,487,722	—13,689	—9,885	+88,083	+68,534	+27,166
2,871,862	2,832,813	2,944,524	+215,530	+110,867	+489,236	+348,461	+315,212
2,939,986	2,890,773	3,008,320	+97,917	+186,332	+156,945	+270,307	+284,868
2,840,706	2,730,620	2,660,026	—19,861	+85,486	+179,748	+308,614	+301,780
2,875,775	2,828,675	2,995,976	—83,938	+76,981	+146,222	+197,280	+136,871
3,022,983	2,894,727	2,860,487	—488,499	—95,591	+319,048	+111,743	+128,549
2,999,334	3,038,971	3,113,307	+163,768	+221,823	+285,523	+352,478	+330,102
2,465,607	2,489,562	2,421,300	—195,028	—1,288	+81,121	—5,550	+280,259
1,549,796	1,501,194	1,492,756	+217,517	+204,016	+249,882	+182,086	+231,498
1,909,128	1,934,581	1,981,473	—15,665	+103,088	+191,895	+161,299	+109,954
1,269,585	1,353,441	1,372,156	+93,527	+99,917	+126,043	+132,586	+96,790
2,009,647	2,058,312	2,151,059	—36,396	—48,629	+64,384	+113,890	+100,642
1,384,418	1,430,368	1,424,012	+58,634	+72,858	+140,819	+89,582	+90,634
1,271,028	1,239,808	1,301,965	+163,622	+180,954	+198,734	+169,754	+176,789
1,943,278	1,901,658	1,922,729	+38,012	+151,963	+69,947	+92,485	+179,977
1,312,261	1,259,415	1,277,340	+27,495	+79,704	+138,113	+119,423	+167,532
875,947	890,259	916,952	+101,716	+123,568	+132,714	+104,921	+71,199
1,576,385	1,615,745	1,628,390	+177,853	+188,421	+276,394	+193,469	+147,533
1,284,592	1,105,975	1,119,130	+56,340	+17,975	+121,389	+131,693	+186,126
1,027,990	985,069	967,353	—41,399	+8,722	+97,154	+62,146	+60,455
966,671	923,292	960,049	—44,609	—3,450	+51,968	+98,761	+68,237
<b>\$242,170,481</b>	<b>\$241,074,748</b>	<b>\$240,596,344</b>	<b>—\$6,162,136</b>	<b>+\$3,224,779</b>	<b>+\$10,575,484</b>	<b>+\$9,831,171</b>	<b>+\$10,499,949</b>

## Excess or Deficiency of Revenue: Towns over 5,000 Population.

TOWNS (In order of Popu- lation, 1945)	REVENUE FOR CURRENT CHARGES				CURRENT CHARGES AGAINST REVENUE					EXCESS (+) OR DEFICIENCY (-) OF REVENUE					
	1940	1941	1942	1943	1944	1940	1941	1942	1943	1944	1940	1941	1942	1943	1944
Brookline . . .	\$5,161,745	\$4,925,078	\$5,109,032	\$4,707,051	\$4,933,851	\$4,723,702	\$4,431,313	\$4,430,341	\$4,400,560	\$4,554,153	+\$438,043	+\$493,765	+\$720,691	+\$306,491	+\$384,698
Arlington . . .	2,792,312	2,718,227	2,767,437	2,625,494	2,602,115	2,494,714	2,318,940	2,311,782	2,312,422	2,322,669	-297,598	-399,287	-455,655	-313,072	-279,440
Watertown . . .	2,559,654	2,546,289	2,759,356	2,575,305	2,492,415	2,464,989	2,354,305	2,355,050	2,374,509	2,476,969	+44,665	+191,984	+204,360	+203,706	+15,446
Belmont . . .	2,299,218	2,248,879	2,305,339	2,237,178	2,252,643	2,051,176	2,025,494	2,025,000	2,068,704	2,087,944	-248,042	-261,384	-290,169	-263,474	-204,999
Weymouth . . .	1,770,480	1,903,151	1,938,787	1,926,393	1,926,393	1,640,989	1,624,535	1,666,176	1,687,727	1,712,673	+129,491	+278,616	+339,143	+251,060	+217,725
Framingham . . .	1,602,233	1,728,432	1,833,238	1,799,237	1,811,785	1,611,065	1,635,535	1,647,197	1,637,800	1,667,942	+51,168	+92,897	+206,041	+161,437	+134,843
Norfolk . . .	1,152,292	1,180,067	1,243,808	1,267,163	1,290,424	1,021,636	1,060,412	1,137,666	1,196,239	1,164,974	+49,556	+119,645	+111,142	+100,924	+125,453
Milton . . .	1,453,175	1,516,641	1,513,724	1,488,799	1,494,956	1,381,337	1,333,373	1,352,734	1,412,827	1,395,263	+101,888	+183,268	+160,990	+75,972	+64,293
Braintree . . .	1,776,203	1,759,004	1,796,192	1,783,705	1,790,347	1,483,921	1,410,233	1,429,391	1,443,711	1,410,640	+287,282	+348,771	+366,301	+333,994	+379,707
West Springfield . . .	1,173,333	1,183,659	1,220,352	1,184,701	1,157,497	1,034,027	1,005,517	1,005,031	1,017,393	1,017,821	+139,305	+178,142	+214,949	+167,308	+139,670
Winthrop . . .	1,015,200	1,030,347	1,030,642	1,008,799	1,023,020	923,977	885,428	881,026	899,377	951,030	+91,223	+134,919	+122,616	+100,422	+77,500
Wakefield . . .	1,418,178	1,461,720	1,473,100	1,444,489	1,453,759	1,255,884	1,274,295	1,250,019	1,235,463	1,243,276	+162,294	+187,425	+223,081	+209,036	+210,183
Wellesley . . .	1,673,004	1,689,863	1,731,722	1,662,364	1,743,309	1,337,418	1,391,256	1,468,746	1,417,915	1,416,876	+285,676	+293,607	+263,978	+244,949	+331,433
Southbridge . . .	773,887	811,930	876,505	814,063	794,417	678,707	685,882	696,292	703,762	701,527	+95,099	+26,048	+180,784	+163,707	+128,038
Greenfield . . .	1,084,368	1,115,424	1,229,051	1,146,460	1,158,434	977,210	976,422	991,155	972,720	983,291	+107,153	+138,992	+237,896	+173,740	+153,142
Saugus . . .	937,654	923,317	953,125	943,926	945,053	886,051	882,516	889,189	889,189	861,040	+51,583	+70,801	+83,229	+80,768	+84,622
Dedham . . .	1,132,574	1,090,600	1,103,946	1,082,346	1,132,423	1,074,435	993,607	968,435	993,986	993,684	+58,139	+102,933	+141,345	+113,560	+162,744
Norwood . . .	1,434,238	1,476,747	1,627,419	1,652,388	1,670,303	1,380,075	1,296,264	1,365,647	1,419,835	1,416,879	+54,163	+130,433	+261,772	+233,503	+253,624
Millis . . .	841,589	880,567	915,294	861,017	826,158	785,450	758,483	767,579	777,857	789,190	+56,139	+122,084	+147,715	+83,160	+39,968
Natick . . .	1,011,893	1,090,771	1,188,768	1,157,825	1,190,737	948,155	946,872	1,002,508	1,051,279	1,049,446	+63,738	+143,899	+186,260	+106,546	+141,291
Winchester . . .	1,124,288	1,145,896	1,220,762	1,146,018	1,158,704	986,621	998,520	989,755	989,755	995,812	+137,667	+147,376	+222,007	+156,265	+162,892
Danvers . . .	920,392	936,462	1,032,922	1,053,846	1,072,511	796,442	800,357	872,138	891,079	944,473	+133,950	+136,105	+180,784	+163,707	+128,038
Norham . . .	1,021,650	1,054,595	1,105,787	1,091,000	1,110,333	867,298	891,038	911,092	936,342	934,182	+164,361	+162,667	+194,695	+154,658	+151,343
Lexington . . .	1,010,813	1,013,150	1,021,456	1,054,293	1,073,292	921,623	894,208	857,452	907,439	894,565	+89,780	+118,842	+164,004	+154,854	+134,727
Plymouth . . .	1,031,658	1,088,876	1,162,791	1,150,027	1,150,033	903,147	918,443	964,612	985,846	1,023,776	+128,511	+170,453	+198,179	+154,854	+120,262
Webster . . .	736,391	750,297	793,808	711,400	731,551	675,584	632,264	626,260	379,832	582,870	+60,807	+118,033	+127,548	+131,518	+98,981
Clinton . . .	707,872	766,522	805,821	822,666	822,666	689,858	716,695	679,276	682,641	730,435	+18,020	+49,827	+126,548	+117,541	+92,231
Adams . . .	647,509	634,426	675,018	652,384	641,092	562,235	551,311	565,025	557,228	553,601	+85,274	+83,115	+109,993	+95,156	+88,801
Marblehead . . .	1,118,881	1,162,700	1,212,253	1,211,057	1,198,383	991,263	1,003,242	1,050,416	1,056,937	1,060,650	+127,568	+159,458	+161,897	+154,100	+137,733
Reading . . .	1,301,175	1,398,511	1,435,059	1,421,715	1,440,915	1,170,406	1,230,957	1,232,022	1,233,022	1,225,580	+130,769	+167,554	+193,097	+188,688	+215,326
Fairhaven . . .	610,295	593,102	621,684	597,722	607,297	554,887	554,877	558,114	558,114	589,135	+45,308	+72,525	+103,470	+142,948	+130,082
Stonham . . .	734,905	733,613	796,476	737,544	738,123	663,372	655,373	691,005	703,416	725,028	+91,593	+138,240	+193,471	+84,138	+63,100
Andover . . .	731,521	761,268	771,595	777,074	799,438	649,294	640,787	657,920	648,441	639,425	+82,227	+120,481	+113,675	+123,633	+140,058
Swampscott . . .	836,472	884,017	913,956	895,628	962,239	793,928	792,835	822,718	844,526	839,445	+40,544	+91,182	+92,238	+51,102	+106,293
Attol . . .	650,370	643,158	703,413	704,986	683,656	585,479	598,521	596,245	605,023	615,266	+64,891	+74,637	+106,969	+99,963	+63,900
No. Attleborough . . .	727,325	706,244	706,443	710,797	710,797	594,740	588,273	603,323	603,323	646,541	+76,810	+139,052	+142,114	+90,494	+64,222
Amesbury . . .	618,268	649,718	692,043	697,963	683,069	580,726	568,899	593,421	612,725	627,520	+37,542	+80,819	+98,613	+85,214	+60,540
Easthampton . . .	566,979	587,063	607,988	594,563	643,123	534,381	514,355	505,246	495,212	497,459	+32,598	+73,708	+102,742	+90,351	+45,684
Norbridge . . .	496,477	481,571	509,194	484,086	470,820	428,042	409,054	412,021	424,199	390,543	+88,435	+72,917	+107,173	+59,887	+70,677
Dartmouth . . .	579,792	570,935	599,166	622,580	601,550	524,123	498,729	501,996	480,056	480,534	+55,660	+72,206	+107,170	+42,524	+112,266
Palmer . . .	422,967	461,225	524,633	441,732	442,390	418,083	430,946	400,376	337,634	368,590	+4,884	+30,279	+124,277	+84,098	+73,800
Hingham . . .	698,546	715,395	800,631	793,221	811,938	620,536	648,507	643,914	698,367	727,427	+78,010	+66,888	+156,177	+121,884	+84,511
Middleborough . . .	670,721	693,870	750,252	776,004	785,740	618,267	621,163	651,846	667,273	707,158	+42,454	+72,007	+98,406	+118,781	+175,582
Sudbury . . .	635,015	625,964	652,964	646,361	646,361	448,454	492,747	444,490	535,676	535,676	+107,181	+99,404	+181,474	+83,219	+60,309
Stoughton . . .	481,547	531,060	527,710	530,191	547,322	449,725	448,663	445,967	464,008	490,033	+31,822	+82,397	+81,743	+65,163	+49,339

Chelmsford	386,197	421,902	450,217	437,649	441,934	378,557	374,853	398,201	388,524	388,524	+7,640	+47,049	+52,116	+51,125	+38,330
Barstable	806,632	819,576	820,881	840,862	815,718	714,398	696,312	704,523	720,205	776,949	+122,764	+122,764	+116,358	+120,657	+38,709
Bridgewater	309,564	401,346	401,346	374,077	378,108	389,448	382,026	337,701	330,201	330,201	+54,538	+54,538	+33,045	+48,376	+48,381
Rockland	327,800	327,800	327,800	379,085	398,484	366,797	476,452	492,086	499,953	499,953	+10,501	+49,348	+48,741	+99,109	+98,531
Billerica	573,204	509,498	510,396	513,444	517,509	444,929	446,312	440,370	443,320	440,370	+128,335	+63,186	+69,526	+70,124	+56,194
Randolph	481,584	487,275	493,214	493,015	493,015	469,138	433,804	440,878	440,878	440,878	+1,552	+53,406	+56,350	+53,924	+62,991
Wilmington	432,634	404,612	477,706	466,080	451,707	384,290	358,252	366,786	376,243	381,083	+48,394	+106,360	+110,920	+99,817	+100,684
Walpole	615,852	639,039	670,488	633,988	666,176	544,370	528,579	556,323	528,579	556,323	+11,482	+110,460	+114,153	+95,171	+101,044
Concord	794,813	731,630	737,688	737,688	734,168	641,202	651,458	662,667	630,535	651,477	+70,228	+73,555	+68,903	+97,153	+92,691
Whitman	520,195	528,575	528,575	532,761	499,980	450,804	454,441	432,532	432,532	432,532	+39,721	+63,754	+60,043	+75,785	+45,172
Hudson	714,639	762,768	780,065	811,579	802,568	588,764	590,992	646,187	693,315	708,389	+123,825	+171,776	+152,878	+116,064	+94,209
Ludlow	469,555	493,327	477,921	411,580	428,189	419,115	401,217	397,229	388,553	397,229	+34,326	+60,740	+92,110	+98,508	+44,361
Grafton	358,012	379,370	356,002	348,248	317,791	317,791	315,584	329,506	316,163	316,163	+32,915	+42,428	+48,221	+27,096	+32,085
North Andover	453,036	483,615	472,446	477,555	421,827	414,827	416,761	440,399	441,875	441,875	+31,209	+61,729	+66,884	+32,047	+35,080
Andover	343,538	354,084	358,076	340,961	346,475	303,732	301,610	316,866	303,416	306,685	+39,806	+52,744	+42,210	+37,545	+39,780
Falmouth	722,501	760,975	798,003	790,019	838,881	660,498	660,498	679,565	650,790	724,954	+61,666	+100,477	+118,438	+139,229	+113,927
Millbury	393,341	395,294	375,153	404,631	349,668	333,739	327,109	341,244	348,415	348,415	+43,203	+50,602	+68,185	+33,909	+56,216
Montague	518,313	487,414	539,568	499,902	409,954	483,893	432,432	445,887	474,052	476,460	+34,550	+74,137	+62,681	+25,040	+25,464
Ware	382,854	402,854	432,012	403,425	383,292	361,339	349,712	345,512	374,512	334,776	+21,515	+52,013	+62,300	+77,913	+48,446
Franklin	419,241	458,885	464,919	469,128	438,393	403,943	394,000	395,720	391,701	403,943	+10,298	+94,885	+93,199	+71,407	+31,000
Wareham	500,914	505,739	520,765	523,630	528,485	458,505	460,415	465,480	440,974	491,548	+42,409	+45,424	+55,285	+77,556	+36,637
Dracut	365,803	383,304	384,832	367,839	369,784	332,433	316,245	314,421	319,964	326,816	+33,370	+77,059	+70,411	+47,875	+42,968
South Hadley	489,280	510,264	506,554	512,177	490,842	414,161	415,032	416,607	434,910	436,540	+75,069	+94,332	+95,947	+77,207	+54,302
Amherst	406,286	441,957	504,485	501,125	496,542	370,223	379,198	412,425	423,923	442,084	+36,063	+62,789	+92,070	+77,202	+54,458
Maynard	404,375	375,094	391,288	362,448	337,519	341,986	322,789	327,211	307,281	323,455	+62,389	+52,305	+64,077	+55,167	+14,084
Mansfield	544,984	610,144	675,381	666,031	662,658	501,176	538,667	588,117	554,145	553,809	+43,808	+71,477	+97,264	+91,886	+108,840
Somersett	430,301	440,031	451,627	463,032	435,767	392,170	377,041	369,375	393,527	407,191	+46,634	+62,900	+82,252	+60,505	+78,576
Spencer	380,854	348,522	358,152	357,240	337,591	328,189	292,022	297,408	297,593	298,045	+2,695	+56,500	+58,744	+93,737	+39,546
Canton	456,714	490,208	494,374	475,893	474,539	447,199	416,071	416,009	402,100	421,476	+9,515	+74,137	+78,365	+73,793	+53,093
Westborough	383,037	291,780	301,826	291,045	291,696	260,204	264,812	249,162	257,268	259,878	+32,833	+26,968	+34,377	+31,818	+42,968
Uxbridge	384,641	403,900	426,272	379,942	376,339	317,209	317,881	326,074	320,727	338,025	+67,432	+86,019	+97,198	+69,215	+48,314
Uxbridge	544,637	583,662	554,044	557,140	455,024	455,024	428,152	456,955	459,021	470,974	+28,891	+121,485	+132,707	+132,023	+100,166
Windsor	420,472	412,261	397,084	388,785	412,681	347,238	354,363	352,226	360,609	360,609	+7,791	+61,023	+37,893	+34,858	+98,176
Foxborough	348,517	326,348	336,943	307,514	329,629	273,909	269,625	290,968	290,968	290,968	+55,473	+53,434	+74,218	+55,725	+98,176
Longmeadow	487,593	494,700	480,266	455,544	386,097	392,737	383,139	370,914	380,914	380,914	+48,521	+74,856	+111,561	+106,079	+104,630
Abington	393,564	420,134	408,536	429,922	403,888	368,881	361,243	362,288	366,143	369,380	+24,683	+58,891	+46,248	+63,779	+34,508
Great Barrington	427,288	406,798	383,374	392,168	357,524	366,470	366,606	379,997	379,997	379,997	+28,651	+76,574	+40,328	+26,708	+12,171
Tewksbury	231,727	230,586	239,813	236,197	197,424	190,085	201,837	203,048	203,048	203,048	+25,703	+37,699	+36,705	+20,222	+20,222
Orange	367,303	388,106	372,556	359,518	322,868	304,602	301,339	307,255	307,255	315,659	+20,782	+92,701	+86,707	+65,301	+43,559
Easton	306,634	296,470	304,263	292,465	283,110	281,966	269,711	278,469	271,953	279,202	+24,668	+26,759	+25,794	+20,512	+3,908
Monson	257,880	269,808	275,518	269,975	263,453	233,678	229,961	224,520	217,316	214,328	+22,202	+39,847	+50,998	+52,659	+49,125
Swansea	271,253	260,508	271,253	271,253	271,253	245,518	240,023	240,023	245,518	245,518	—	—	—	+20,455	+25,735
Wilmington	319,467	316,958	316,958	316,958	316,958	278,399	291,323	291,323	278,399	291,323	—	—	—	+41,088	+25,635
Seekonk	200,321	195,491	195,491	195,491	195,491	173,620	174,143	174,143	173,620	174,143	—	—	—	+26,701	+21,348
Leicester	268,976	268,976	268,976	268,976	268,976	238,715	235,502	235,502	238,715	235,502	—	—	—	+30,261	+32,802
Wrentham	176,670	191,698	191,698	191,698	191,698	152,871	159,685	159,685	152,871	159,685	—	—	—	+123,799	+32,611
Orford	273,691	240,926	240,926	240,926	240,926	220,093	220,093	220,093	220,093	220,093	—	—	—	+53,598	+10,271
92 Towns	\$70,499,299	\$71,928,914	\$75,026,732	\$74,446,030	\$74,618,768	\$64,060,640	\$62,619,724	\$63,590,750	\$65,060,909	\$66,394,561	+\$6,438,659	+\$9,309,190	+\$11,435,982	+\$9,385,121	+\$8,224,207

\* Included in 1943 for the first time in the towns over 5,000 population.



*Distribution of Charges against Revenue into Maintenance, Interest, and Debt Requirements by Amounts and Percentages: Cities.*

	CITIES. (In order of Population, 1945)	Totals	Maintenance	Interest	Debt Requirements	PERCENTAGES		
						Maintenance	Interest	Debt Requirements
BOSTON	.	\$84,548,087.84	\$66,682,117.39	\$2,565,607.49	\$12,300,362.96	78.9	6.6	14.5
WORCESTER	.	13,271,794.89	13,271,794.89	131,041.61	1,800,000.00	87.3	0.9	11.8
SPRINGFIELD	.	12,580,630.04	11,074,104.13	367,525.91	1,139,000.00	88.0	2.9	9.1
FALL RIVER	.	6,730,248.88	5,819,854.54	93,673.05	816,721.29	86.5	1.4	12.1
CAMBRIDGE	.	9,472,316.57	8,089,455.04	225,908.60	1,156,952.93	85.4	2.4	12.2
NEW BEDFORD	.	7,540,131.90	6,287,945.52	144,034.16	1,108,152.22	83.4	1.9	14.7
SOMERVILLE	.	6,400,173.56	5,201,483.62	193,332.87	1,005,357.07	81.5	3.0	15.5
LYNN	.	7,289,816.22	6,305,089.50	123,109.18	852,617.54	86.6	1.7	11.7
LOWELL	.	7,102,170.10	6,096,093.50	109,111.30	967,035.30	84.9	1.5	13.6
LAWRENCE	.	4,883,806.19	4,562,483.41	58,103.80	367,218.98	91.5	1.1	7.4
QUINCY	.	6,033,547.88	5,151,596.46	128,952.57	753,698.85	85.4	2.1	12.5
NEWTON	.	6,045,355.57	5,282,683.12	143,555.89	637,116.46	87.4	2.4	10.2
MEDFORD	.	4,171,322.93	3,420,632.67	118,109.97	632,580.29	82.0	2.8	15.2
BROCKTON	.	4,908,870.20	4,148,490.94	58,265.26	702,114.00	84.5	1.2	14.3
MALDEN	.	4,160,012.96	3,491,440.98	114,196.09	554,375.89	83.9	2.8	13.3
HOLYOKE	.	4,872,139.46	4,568,551.03	35,563.82	268,024.61	93.8	0.7	3.5
PITTSFIELD	.	3,034,439.81	2,816,901.37	22,588.44	195,000.00	92.8	0.8	6.4
EVERETT	.	3,432,361.06	2,995,186.97	92,712.23	344,461.86	87.3	2.7	10.0
HAVERHILL	.	3,487,721.66	3,149,895.95	29,620.30	308,205.41	90.3	0.9	8.8
CHICOPEE	.	2,944,523.50	2,739,089.46	20,527.16	184,906.88	93.0	0.7	6.3
FITCHBURG	.	3,008,320.28	2,754,642.57	26,177.71	227,500.00	91.6	0.9	7.5
WALTHAM	.	2,660,026.47	2,275,088.39	52,501.19	332,436.89	85.5	2.0	12.5
SALEM	.	2,995,976.16	2,747,438.00	23,238.16	225,300.00	91.7	0.8	7.5
CHELSEA	.	2,860,486.73	2,423,048.54	99,831.54	337,606.65	84.7	3.5	11.8
TAUNTON	.	3,113,307.42	2,865,848.24	19,269.65	228,189.53	92.1	0.6	7.3
REVERE	.	2,421,300.24	1,947,873.68	62,930.74	410,495.82	80.4	2.6	17.0
MELROSE	.	1,492,756.06	1,357,570.67	30,110.64	105,074.75	90.9	2.0	7.1
BEVERLY	.	1,981,473.16	1,799,936.90	12,536.26	169,000.00	90.9	0.6	8.5
NORTHAMPTON	.	1,372,155.97	1,326,486.44	9,462.83	36,206.70	96.7	0.7	2.6
GLOUCESTER	.	2,151,038.85	1,788,761.03	41,646.45	320,651.37	83.2	1.9	14.9
LEOMINSTER	.	1,424,012.48	1,276,790.69	26,021.79	121,200.00	89.7	1.8	8.5
ATLORBORO	.	1,301,964.87	1,252,947.20	5,017.67	44,000.00	96.2	0.4	3.4
PEABODY	.	1,922,798.79	1,742,592.73	15,540.38	164,595.68	90.6	0.8	8.6
NORTH ADAMS	.	1,277,339.71	1,184,536.88	9,802.83	83,000.00	92.7	0.8	6.5
GARDNER	.	916,952.00	883,187.71	5,764.29	28,000.00	96.3	0.6	3.1
WESTFIELD	.	1,628,390.30	1,543,581.55	10,808.75	74,000.00	94.8	0.7	4.5
WOBURN	.	1,119,130.11	926,324.03	21,050.20	171,755.88	82.8	1.9	15.3
MARLBOROUGH	.	907,332.91	820,597.03	11,799.54	134,956.34	84.8	1.2	14.0
NEWBURYPORT	.	900,049.10	808,137.17	12,623.56	139,388.37	84.2	1.3	14.5
39 Cities	.	\$240,596,344.44	\$202,900,209.94	\$8,268,873.98	\$29,427,260.52	84.3	3.5	12.2



	Towns (In order of Population, 1945)	Totals	Maintenance	Interest	Debt Requirements	PERCENTAGES		
						Maintenance	Interest	Debt Requirements
Brookline .	.	\$4,554,152.84	\$4,152,584.48	\$91,534.50	\$310,033.86	91.2	2.0	6.8
Arlington .	.	2,322,669.26	2,174,219.37	39,572.03	108,877.86	93.6	1.7	4.7
Watertown .	.	2,476,968.81	2,209,107.88	46,940.22	220,920.71	89.2	1.9	8.9
Belmont .	.	2,087,943.98	1,902,260.55	31,227.70	154,455.73	91.1	1.5	7.4
Weymouth .	.	1,712,672.80	1,625,938.17	15,264.69	71,469.94	94.9	0.9	4.2
Frammingham .	.	1,667,941.66	1,466,622.92	20,979.01	180,339.73	87.9	1.3	10.8
Medford .	.	1,164,974.39	1,073,309.46	39,709.61	83,000.00	92.1	0.8	7.1
Milton .	.	1,385,262.69	1,198,129.46	39,709.61	147,423.62	86.5	2.9	10.6
Braintree .	.	1,410,640.36	1,323,143.69	20,180.54	67,316.13	93.8	1.4	4.8
West Springfield .	.	1,017,820.76	935,626.96	9,193.80	73,000.00	91.9	0.9	7.2
Winthrop .	.	951,030.09	893,650.79	18,187.74	39,191.56	94.0	1.9	4.1
Wakefield .	.	1,243,276.07	1,178,598.37	7,670.57	57,007.13	94.8	0.6	4.6
Wellesley .	.	1,416,876.50	1,286,412.06	19,751.85	110,712.59	90.8	1.4	7.9
Southbridge .	.	701,527.14	678,615.72	4,611.42	18,300.00	96.7	0.7	2.6
Greenfield .	.	983,291.04	971,207.78	2,083.26	10,000.00	98.8	0.2	1.0
Saugus .	.	861,039.67	783,338.82	16,786.76	60,914.09	91.0	1.9	7.1
Dedham .	.	969,684.48	961,028.74	4,128.65	4,527.00	98.1	0.4	0.5
Norwood .	.	1,416,878.72	1,278,599.84	13,165.68	125,113.20	90.2	0.9	8.9
Milford .	.	1,789,190.26	1,709,843.71	8,793.49	50,988.06	92.5	1.1	6.4
Natick .	.	1,049,445.91	1,004,946.89	8,749.02	36,250.00	95.8	0.8	3.4
Windsor .	.	935,811.66	922,092.46	12,441.60	61,277.60	92.6	1.2	6.2
Dartmouth .	.	914,472.63	885,194.57	9,278.06	50,000.00	93.7	1.0	5.3
Needham .	.	833,192.39	850,922.43	12,702.37	59,567.59	92.5	1.3	6.2
Lexington .	.	844,565.50	751,480.29	16,184.89	76,900.32	89.0	1.9	9.1
Plymouth .	.	1,029,775.81	999,865.81	2,410.60	27,500.00	97.1	0.2	2.7
Webster .	.	582,870.02	558,502.39	5,027.34	21,340.29	95.8	0.5	3.7
Clinton .	.	730,434.88	701,409.36	2,476.29	26,549.23	96.0	0.4	3.6
Adams .	.	1,060,649.94	1,001,943.69	3,796.11	23,500.00	95.1	0.7	4.2
Marblehead .	.	553,601.07	526,304.96	13,706.25	45,000.00	93.4	1.3	4.0
Reading .	.	1,225,689.06	1,144,518.01	7,091.13	73,979.92	93.4	0.6	6.0
Fairhaven .	.	598,124.94	565,131.14	4,616.13	28,377.67	94.5	0.8	4.7
Stonham .	.	725,027.80	648,445.84	11,159.88	65,422.08	89.4	1.6	9.0
Andover .	.	659,425.01	626,929.24	6,495.77	26,000.00	95.1	1.0	3.9
Swampscott .	.	855,946.09	778,095.21	22,340.08	55,510.80	90.9	2.6	6.5
Athol .	.	615,266.07	589,718.14	3,947.93	21,600.00	95.9	0.6	3.5
North Attleborough .	.	646,540.59	646,540.59	-	100.00	100.0	-	-
Amesbury .	.	624,519.96	609,965.47	1,054.49	13,500.00	97.7	0.2	2.1
Easthampton .	.	497,438.56	484,672.16	1,766.40	11,000.00	97.4	0.4	2.2
Northbridge .	.	399,543.22	380,505.40	3,037.82	16,000.00	95.2	0.8	4.0
Dartmouth .	.	489,584.31	464,220.56	4,363.75	21,000.00	94.8	0.9	4.3
Palmer .	.	368,598.76	363,208.76	390.00	5,000.00	98.5	0.1	1.4
Hingham .	.	727,427.32	716,178.56	2,863.39	8,385.37	98.5	0.4	1.1
Middleborough .	.	707,158.06	702,766.02	392.04	4,000.00	99.4	1.1	0.6
Shrewsbury .	.	550,052.59	526,863.81	2,598.78	20,600.00	95.8	0.5	3.7
Stoughton .	.	497,967.97	475,680.89	2,903.88	19,383.20	95.5	0.6	3.9
Chelmsford .	.	403,603.81	390,822.37	781.44	12,000.00	96.8	0.2	3.0

<sup>1</sup> Less than one tenth of one per cent.

*Distribution of Charges against Revenue into Maintenance, Interest, and Debt Requirements by Amounts and Percentages: Towns over 5,000 Population*  
 — Concluded.

	Towns. (In order of Population, 1945)	TOTALS	Maintenance	Interest	Debt Requirements	PERCENTAGES		
						Maintenance	Interest	Debt Requirements
Barnstable	.	776,949.28	759,800.39	2,148.89	15,000.00	97.8	0.3	1.9
Bridgewater	.	320,727.32	303,208.57	7,518.75	19,000.00	91.9	2.3	5.8
Rockland	.	499,952.59	475,490.27	2,962.32	21,500.00	95.1	0.6	4.3
Billerica	.	461,314.75	458,673.42	641.33	2,000.00	99.4	0.2	0.4
Randolph	.	430,721.44	407,878.54	2,842.90	20,000.00	94.7	0.7	4.6
Agawam	.	391,082.57	362,065.07	2,017.50	27,000.00	92.6	0.5	6.9
Walpole	.	565,132.17	543,359.36	5,933.81	15,639.00	96.2	1.0	2.8
Concord	.	651,477.69	602,626.77	7,149.92	41,700.00	92.5	1.1	6.4
Whitman	.	454,727.55	444,722.22	1,055.33	9,000.00	97.8	0.2	2.0
Hudson	.	708,389.03	653,661.22	3,594.47	51,133.34	92.3	0.5	7.2
Ludlow	.	397,228.85	374,590.26	3,638.59	19,000.00	94.3	0.9	4.8
Grafton	.	316,162.66	310,202.21	1,010.45	3,950.00	98.1	0.3	1.6
North Andover	.	441,875.47	438,293.02	1,582.45	2,000.00	99.2	0.4	0.4
Auburn	.	306,684.65	290,368.96	3,815.66	12,500.00	97.1	1.2	4.1
Falmouth	.	724,954.37	703,914.92	1,537.45	18,500.00	96.7	0.3	2.7
Millbury	.	348,414.83	336,826.07	2,157.27	10,461.49	96.7	0.3	3.0
Montague	.	476,460.51	459,837.49	2,623.02	14,000.00	95.4	0.6	2.9
Ware	.	333,776.45	319,537.70	1,238.75	14,000.00	95.4	0.4	4.2
Franklin	.	408,302.58	385,739.42	1,003.16	21,500.00	94.5	0.2	5.3
Wareham	.	391,847.72	480,998.00	849.72	10,000.00	97.8	0.2	2.0
Dracut	.	320,516.28	319,357.79	458.49	7,000.00	97.7	0.1	2.2
South Hadley	.	436,539.77	417,434.77	3,105.00	16,000.00	95.6	0.7	3.7
Amherst	.	442,083.71	398,805.49	10,278.22	33,000.00	90.2	2.3	7.5
Amherst	.	323,454.99	300,941.99	4,513.00	18,000.00	93.0	1.4	5.6
Nausfield	.	553,808.71	540,911.54	4,897.17	8,000.00	97.7	0.9	1.4
Somerset	.	407,190.91	363,480.91	10,960.00	32,750.00	89.3	2.7	8.0
Spencer	.	279,742.43	279,742.43	3,303.03	15,000.00	93.9	1.1	5.0
Canton	.	298,045.46	279,742.43	1,897.76	12,071.36	96.7	0.4	2.9
Westborough	.	421,475.85	407,506.73	454.08	1,800.00	99.1	0.2	0.7
Uxbridge	.	259,878.30	257,624.22	2,805.54	15,500.00	95.1	0.9	4.7
Ipswich	.	328,024.78	309,719.24	2,577.50	20,400.00	95.1	0.6	4.3
Winchendon	.	447,996.23	447,996.23	4,636.03	17,000.00	94.0	1.3	4.7
Foxborough	.	360,609.13	338,973.10	2,632.50	21,000.00	93.8	0.7	5.5
Longmeadow	.	280,967.97	280,967.97	4,785.64	32,007.83	90.0	1.3	8.7
Abington	.	380,914.25	357,231.75	855.00	5,000.00	98.5	0.2	1.3
Great Barrington	.	369,380.02	332,586.55	3,741.41	6,000.00	96.8	0.4	2.8
Tewksbury	.	379,996.97	374,141.97	853.28	22,500.00	92.5	0.4	7.1
Orange	.	215,975.38	209,122.10	1,173.25	22,500.00	92.5	0.8	3.4
Easton	.	315,958.98	292,285.73	2,352.50	9,500.00	95.8	0.1	4.4
Monson	.	279,201.96	267,349.46	2,181.83	3,000.00	98.5	0.5	1.0
Swansea	.	214,328.26	211,109.43	1,197.62	8,800.00	95.9	0.7	3.6
Wilmington	.	245,518.42	235,520.80	7,721.42	20,450.00	90.3	2.7	7.0
Seekonk	.	291,323.22	263,151.80	1,125.00	5,500.00	96.2	0.6	3.3
Leicester	.	174,143.51	167,518.51	2,326.12	12,500.00	93.7	1.0	5.3
Wrentham	.	235,501.55	220,675.43	998.33	3,000.00	97.5	0.6	1.9
Oxford	.	159,086.73	159,086.40	1,119.42	6,400.00	96.7	0.5	2.8
92 Towns	.	230,654.81	223,135.39	1,119.42	6,400.00	93.8	1.1	5.1
		\$66,394,560.58	\$62,259,586.43	\$710,055.76	\$3,424,918.39			

## Comparative Statement of Valuation, Revenue for Current Charges against Revenue — 1940 and 1944.

CITIES. (In order of Popula- tion, 1945)	VALUATION		REVENUE FOR CURRENT CHARGES		CURRENT CHARGES AGAINST REVENUE					
	1940	1944	Increase or Decrease in 1944 over 1940	Percent- age of Increase or Decrease	1940	1944	Increase or Percent- Decrease in age of over 1940 Increase or Decrease			
BOSTON	\$1,511,045,599	\$1,460,051,873	-\$50,993,726	-3.4	\$82,407,627	\$84,213,444	+\$1,805,817	+2.2		
WORCESTER	276,137,964	272,091,914	-4,046,050	-1.5	15,595,785	16,005,393	+\$409,608	+2.6		
SPRINGFIELD	257,172,555	257,172,555	-	-	13,534,431	13,453,326	-80,105	-0.6		
FALL RIVER	96,811,379	101,180,204	+4,368,825	+4.5	6,249,540	7,256,290	+\$1,006,750	+16.1		
CAMBRIDGE	175,914,474	172,819,088	-3,095,386	-1.8	10,044,077	10,089,185	+\$45,108	+0.4		
NEW BEDFORD	100,965,628	100,248,141	-717,487	-0.7	7,274,921	7,788,301	+\$513,380	+7.1		
SOMERVILLE	118,329,922	118,143,310	-186,612	-0.2	7,249,639	6,786,257	-\$463,382	-6.4		
LYNN	135,551,120	135,551,120	-	-	7,211,625	7,788,243	+\$576,618	+8.0		
LOWELL	97,033,009	96,093,510	-939,499	-1.0	6,642,890	7,489,204	+\$846,314	+12.7		
LAWRENCE	88,120,393	85,730,124	-2,390,269	-2.7	5,044,904	5,229,020	+\$184,116	+3.6		
QUINCY	126,131,070	132,808,149	+6,677,079	+5.3	5,868,908	6,357,018	+\$488,110	+8.3		
NEWTON	173,374,335	171,682,564	-1,691,771	-1.0	6,513,420	6,560,869	+\$47,449	+0.7		
MEDFORD	82,142,335	79,602,515	-2,539,820	-3.1	4,594,958	4,510,065	-\$84,893	-1.8		
BROCKTON	77,715,131	73,162,445	-4,552,686	-5.9	4,330,798	4,100,065	-\$230,733	-5.3		
MALDEN	71,268,689	70,639,744	-628,945	-0.9	4,327,576	4,317,545	-\$10,031	-0.2		
HOLYOKE	63,231,190	62,580,073	-651,117	-1.0	3,826,074	3,855,074	+\$29,000	+0.7		
PITTSFIELD	74,787,728	79,312,940	+\$4,525,212	+6.1	3,923,919	3,865,736	-\$58,183	-1.5		
EVERETT	32,611,703	30,373,980	-2,237,723	-6.9	3,323,148	3,514,888	+\$191,740	+5.8		
HAVENHILL	39,261,703	39,651,898	+\$390,195	+1.0	2,971,145	3,250,736	+\$279,591	+9.4		
CHICOFFEE	49,624,652	50,306,231	+\$681,579	+1.4	3,003,662	3,293,188	+\$289,526	+9.6		
WITCHBURG	52,149,002	53,902,031	+\$1,753,029	+3.4	2,820,532	2,961,806	+\$141,274	+5.0		
WALTHAM	55,274,383	55,274,383	-	-	2,795,160	3,132,847	+\$337,687	+12.1		
SALEM	45,882,029	43,080,169	-2,801,860	-6.1	2,664,025	2,989,036	+\$325,011	+12.2		
CHELSEA	33,031,568	32,463,559	-568,009	-1.7	2,021,698	2,443,409	+\$421,711	+20.9		
TAUNTON	40,221,665	40,221,665	-	-	2,364,851	2,701,559	+\$336,708	+14.2		
REVERE	41,328,275	40,243,303	-1,084,972	-2.6	1,849,524	1,724,254	-\$125,270	-6.8		
MELROSE	40,398,790	35,547,487	-4,851,303	-12.0	1,956,547	2,091,427	+\$134,880	+6.9		
BEVERLY	26,565,693	26,318,584	-247,109	-0.9	1,311,683	1,468,946	+\$157,263	+12.0		
NORTHAMPTON	39,802,935	38,504,458	-1,298,477	-3.3	1,944,675	2,251,701	+\$307,026	+15.8		
GLoucester	22,032,958	22,032,958	-	-	1,425,158	1,514,646	+\$89,488	+6.3		
LEOMINSTER	25,960,160	29,692,323	+3,732,163	+14.4	1,419,781	1,478,754	+\$58,973	+4.2		
ATTLEBORO	21,912,748	21,912,748	-	-	1,874,609	2,102,706	+\$228,097	+12.2		
PEABODY	21,515,708	20,811,115	-704,593	-3.3	1,307,715	1,444,872	+\$137,157	+10.5		
NORTH ADAMS	21,884,853	21,735,804	-149,049	-0.7	986,766	988,151	+\$1,385	+0.1		
GARDNER	20,404,005	20,491,124	+\$87,119	+0.4	1,700,651	1,775,923	+\$75,272	+4.4		
WESTFIELD	21,386,150	20,903,929	-482,221	-2.3	1,229,331	1,305,256	+\$75,925	+6.2		
WOBURN	16,032,395	15,563,321	-469,074	-2.9	936,791	1,027,808	+\$91,017	+9.7		
MARLBOROUGH	12,925,384	12,651,569	-273,815	-2.1	921,346	1,028,286	+\$106,940	+11.6		
NEWBURYPORT										
39 Cities	\$4,316,535,182	\$4,238,921,962	-\$77,613,220	-1.8	\$240,913,750	\$251,096,293	+\$10,182,543	+4.2		
							\$247,075,895	\$240,596,344	-\$6,479,551	-2.6



*Aggregate Municipal Indebtedness — Comparisons for 1910, 1942, 1943 and 1944.  
All Municipalities.*

CLASSIFICATION.	1910	1942	1943	1944
General debt . . . . .	\$172,449,046	\$169,500,897	\$143,901,632	\$118,610,637
Public service enterprise debt . . . . .	66,118,553	99,994,752	96,308,986	93,001,101
Total gross funded or fixed debt . . . . .	\$238,567,599	\$269,495,649	\$240,210,618	\$211,611,738
Sinking funds deducted . . . . .	70,021,484	27,396,740	26,771,621	22,770,440
Net funded or fixed debt . . . . .	\$168,546,115	\$242,098,909	\$213,438,997	\$188,841,298
To which may be added:—				
Tax title loans . . . . .	—	8,984,290	6,343,308	3,214,498
Revenue and other temporary loans . . . . .	9,139,691	39,725,899	27,781,750	18,959,313
TOTALS . . . . .	\$177,685,806	\$290,809,098	\$247,564,055	\$211,015,109

*Cities.*

General debt . . . . .	\$156,308,327	\$150,760,520	\$128,509,795	\$105,830,125
Public service enterprise debt . . . . .	50,965,550	91,770,731	88,946,200	86,265,200
Total gross funded or fixed debt . . . . .	\$207,273,877	\$242,531,251	217,455,995	\$192,095,325
Sinking funds deducted . . . . .	66,843,242	27,372,755	26,757,477	22,756,057
Net funded or fixed debt . . . . .	\$140,430,635	\$215,158,496	\$190,698,518	\$169,339,268
To which may be added:—				
Tax title loans . . . . .	—	8,534,687	6,032,759	3,008,652
Revenue and other temporary loans . . . . .	6,491,302	34,210,648	25,090,784	17,570,801
TOTALS . . . . .	\$146,921,937	\$257,903,831	\$221,822,061	\$189,918,721

*Towns Over 5,000 Population.*

General debt . . . . .	\$12,872,337	\$14,430,317	\$11,989,277	\$9,906,027
Public service enterprise debt . . . . .	12,071,146	4,250,726	3,882,676	3,311,026
Total gross funded or fixed debt . . . . .	\$24,943,483	\$18,681,043	\$15,871,953	\$13,217,053
Sinking funds deducted . . . . .	2,646,536	23,985	14,144	14,383
Net funded or fixed debt . . . . .	\$22,296,947	\$18,657,058	\$15,857,809	\$13,202,670
To which may be added:—				
Tax title loans . . . . .	—	392,211	281,607	199,725
Revenue and other temporary loans . . . . .	1,873,512	3,697,690	1,958,525	1,034,374
TOTALS . . . . .	\$24,170,459	\$22,746,959	\$18,097,941	\$14,436,769

*Towns Under 5,000 Population.*

General debt . . . . .	\$3,268,382	\$4,310,060	\$3,402,560	\$2,874,485
Public service enterprise debt . . . . .	3,081,857	3,973,295	3,480,110	3,424,875
Total gross funded or fixed debt . . . . .	\$6,350,239	\$8,283,355	\$6,882,670	\$6,299,360
Sinking funds deducted . . . . .	531,706	—	—	—
Net funded or fixed debt . . . . .	\$5,818,533	\$8,283,355	\$6,882,670	\$6,299,360
To which may be added:—				
Tax title loans . . . . .	—	57,392	28,942	6,121
Revenue and other temporary loans . . . . .	774,877	1,817,561	732,441	354,138
TOTALS . . . . .	\$6,593,410	\$10,158,308	\$7,644,053	\$6,659,619



## Aggregate Municipal Indebtedness — General and Enterprise Debt.

## All Municipalities.

YEARS.	Total General Debt	Sinking Fund	Net General Debt	Percentage of Assessed Valuation	Total Enterprise Debt	Sinking Fund	Net Enterprise Debt	Percentage of Assessed Valuation
1910	\$172,449,046	\$52,204,783	\$120,244,263	3.08	\$66,118,553	\$17,816,701	\$48,301,852	1.23
1911	173,838,152	52,498,906	121,339,246	2.98	67,905,599	18,412,755	49,492,844	1.21
1912	176,135,221	53,506,681	122,628,540	2.89	69,978,330	18,116,489	51,861,841	1.22
1913	181,411,912	52,350,312	129,061,600	2.89	72,856,892	18,669,479	54,187,413	1.22
1914	186,690,616	54,261,223	132,429,393	2.85	75,726,130	18,494,320	57,231,810	1.23
1915	188,240,008	54,286,592	133,953,416	2.81	80,297,746	19,462,895	60,834,851	1.27
1916	190,358,678	54,565,681	135,792,997	2.74	80,184,882	19,676,656	60,508,226	1.22
1917	188,483,122	54,156,242	134,326,880	2.96	79,615,838	19,459,623	60,156,215	1.32
1918	182,047,753	55,097,341	126,950,412	2.68	78,115,808	19,442,973	58,672,835	1.24
1919	184,933,644	54,239,272	130,694,372	2.67	77,399,797	19,881,379	57,518,418	1.17
1920	188,654,061	54,563,198	134,090,863	2.50	75,812,625	18,977,651	56,834,974	1.06
1921	197,487,313	53,505,982	143,981,331	2.60	76,735,319	18,974,843	57,760,476	1.04
1922	208,023,650	51,067,781	156,955,869	2.75	75,277,532	17,260,376	58,017,156	1.01
1923	219,597,010	49,028,697	170,568,313	2.86	76,565,722	17,167,065	59,398,657	0.99
1924	233,067,625	47,722,840	185,344,785	2.94	77,748,210	16,396,618	61,351,592	0.97
1925	240,108,055	46,600,874	193,507,181	2.92	81,179,657	16,059,060	65,120,597	0.98
1926	246,295,943	45,817,796	200,478,147	2.90	85,649,359	16,066,021	69,583,338	1.01
1927	246,536,915	43,606,930	202,929,985	2.86	91,233,823	15,132,214	76,101,609	1.07
1928	246,151,623	41,682,711	204,468,912	2.85	92,511,158	15,029,824	77,481,334	1.08
1929	243,407,506	37,333,964	206,073,542	2.75	92,577,572	14,519,312	78,058,260	1.04
1930	252,066,060	35,267,595	216,798,465	2.87	99,513,493	14,601,851	84,911,642	1.12
1931	255,488,325	32,701,685	222,786,640	2.99	108,929,703	15,065,720	93,863,983	1.26
1932	243,062,855	29,277,765	213,785,090	2.97	112,967,093	14,539,793	98,107,300	1.36
1933	239,258,131	26,898,774	212,359,357	3.07	114,160,911	15,229,581	98,931,330	1.43
1934	228,867,674	25,911,284	202,956,390	3.00	114,842,272	15,408,101	99,434,171	1.47
1935	223,139,865	22,283,797	200,856,068	3.00	112,697,546	14,860,927	97,836,619	1.46
1936	216,145,220	18,357,791	197,787,429	2.98	109,510,875	13,474,863	96,036,012	1.45
1937	204,021,195	15,928,684	188,092,511	2.90	106,912,755	13,113,324	93,799,431	1.44
1938	215,749,767	14,600,287	201,149,480	3.12	106,173,301	13,950,866	92,222,435	1.43
1939	209,087,506	12,067,070	197,020,436	3.08	104,596,635	14,991,101	89,605,534	1.40
1940	198,741,991	11,153,957	187,588,034	2.94	103,007,984	16,143,184	86,864,800	1.36
1941	187,246,219	10,932,516	176,313,703	2.75	102,508,576	16,944,653	85,563,923	1.34
1942	169,500,897	10,026,757	159,474,140	2.49	99,994,752	17,369,983	82,624,769	1.29
1943	143,901,632	9,318,422	134,583,210	2.13	96,308,986	17,453,199	78,855,787	1.25
1944	118,610,637	4,742,372	113,868,265	1.81	93,001,101	18,028,068	74,973,033	1.19

## Cities

1910	\$156,308,327	\$51,281,353	\$105,026,974	3.66	\$50,965,550	\$15,561,889	\$35,403,661	1.23
1911	157,687,149	51,497,708	106,189,441	3.55	53,016,602	15,941,147	37,075,455	1.24
1912	159,356,669	52,402,407	106,954,262	3.43	55,393,100	15,733,375	39,659,725	1.27
1913	163,672,480	51,256,337	112,416,143	3.45	58,134,150	15,689,692	42,444,458	1.31
1914	168,762,180	53,105,621	115,656,559	3.45	61,756,450	16,421,523	45,334,927	1.35
1915	171,013,397	53,156,911	117,856,486	3.38	67,359,600	17,589,347	49,770,253	1.43
1916	172,798,266	53,628,557	119,169,709	3.29	67,964,700	17,756,911	50,207,789	1.38
1917	171,888,289	53,273,394	118,614,895	3.47	68,397,575	17,916,195	50,481,380	1.48
1918	166,551,466	54,174,023	112,377,443	3.13	67,642,970	17,859,240	49,783,730	1.39
1919	168,912,651	53,435,295	115,477,356	3.12	67,350,665	18,196,233	49,154,432	1.33
1920	170,962,715	53,734,395	117,228,320	2.91	66,195,560	17,243,534	48,952,026	1.22
1921	177,436,051	52,647,401	124,788,650	3.00	67,309,543	17,182,157	50,127,386	1.21
1922	183,896,520	50,260,282	133,636,238	3.12	65,966,710	15,534,378	50,432,332	1.18
1923	192,411,873	48,243,753	144,168,120	3.22	67,609,350	15,512,001	52,097,349	1.16
1924	199,875,880	46,951,116	152,924,764	3.26	68,727,700	15,080,145	53,647,555	1.14
1925	205,542,324	45,830,929	159,711,395	3.24	71,067,175	14,936,237	56,130,938	1.14
1926	209,109,359	45,091,379	164,017,980	3.22	75,133,725	15,006,937	60,126,788	1.18
1927	207,419,016	42,874,311	164,544,705	3.17	79,722,125	14,201,387	65,520,738	1.26
1928	206,791,356	41,099,544	165,691,812	3.18	81,461,000	14,451,075	67,009,925	1.28
1929	202,575,636	36,819,904	165,755,732	3.07	82,072,650	14,083,741	67,988,909	1.26
1930	210,003,816	34,950,291	175,053,525	3.23	88,171,100	14,291,408	73,879,692	1.36
1931	212,895,806	32,411,378	180,484,428	3.41	96,153,650	14,763,138	81,390,512	1.54
1932	204,076,099	29,047,054	175,029,045	3.44	101,028,100	14,565,755	86,462,345	1.70
1933	203,619,545	26,699,162	176,920,383	3.65	103,358,100	15,065,888	88,290,212	1.82
1934	194,780,925	25,704,258	169,076,667	3.59	104,118,350	15,291,868	88,826,482	1.89
1935	190,877,205	22,066,936	168,810,269	3.63	102,405,100	14,786,087	87,619,013	1.89
1936	185,285,600	18,236,991	167,048,609	3.64	96,684,850	13,400,909	83,283,941	1.88
1937	174,900,979	15,809,800	159,091,179	3.56	97,611,100	13,040,825	84,570,275	1.89
1938	185,033,778	14,511,699	170,522,079	3.86	97,060,100	13,913,570	83,146,530	1.88
1939	181,163,150	12,029,333	169,133,817	3.87	95,636,300	14,971,101	80,665,199	1.85
1940	174,116,654	11,117,982	162,998,672	3.78	94,668,600	16,143,184	78,525,416	1.82
1941	165,017,097	10,908,788	154,108,309	3.56	93,811,525	16,944,653	76,866,872	1.78
1942	150,760,520	10,002,772	140,757,748	3.26	91,770,731	17,369,983	74,400,748	1.73
1943	128,509,795	9,304,278	119,205,517	2.80	88,946,200	17,453,199	71,493,001	2.09
1944	105,830,125	4,727,989	101,102,136	2.39	86,265,200	18,028,068	68,237,132	1.61

## Aggregate Municipal Indebtedness — General and Enterprise Debt — Concluded.

## Towns Over 5,000 Population.

YEARS.	Total General Debt	Sinking Fund	Net General Debt	Percentage of Assessed Valuation	Total Enterprise Debt	Sinking Fund	Net Enterprise Debt	Percentage of Assessed Valuation
1910	\$12,872,337	\$705,545	\$12,166,792	1.89	\$12,071,146	\$1,940,991	\$10,130,155	1.58
1911	12,995,469	777,359	12,218,110	1.84	11,655,104	2,139,855	9,515,249	1.43
1912	13,415,481	846,171	12,569,310	1.83	11,385,866	2,149,645	9,236,221	1.34
1913	14,127,793	857,575	13,270,218	1.80	11,109,498	2,213,560	8,895,938	1.21
1914	14,786,152	972,454	13,813,698	1.66	10,702,906	1,779,281	8,923,625	1.07
1915	14,080,973	924,478	13,156,495	1.61	9,672,663	1,583,620	8,089,043	0.99
1916	14,318,561	746,270	13,572,291	1.62	9,098,470	1,599,645	7,498,825	0.89
1917	13,661,204	713,669	12,947,535	1.80	8,274,635	1,492,035	6,782,600	0.94
1918	12,892,528	739,663	12,152,865	1.65	7,720,785	1,350,584	6,370,201	0.86
1919	13,272,710	703,405	12,569,305	1.64	7,625,942	1,427,845	6,198,097	0.81
1920	14,560,343	729,112	13,831,231	1.60	7,302,495	1,455,214	5,847,281	0.68
1921	16,408,409	791,859	15,616,550	1.73	7,013,097	1,491,189	5,551,908	0.61
1922	19,461,998	753,855	18,708,143	2.01	7,060,349	1,466,539	5,593,810	0.60
1923	22,067,001	750,741	21,316,260	2.19	6,765,267	1,418,156	5,347,111	0.55
1924	27,347,359	739,554	26,607,805	2.46	6,844,760	1,116,593	5,728,167	0.53
1925	28,249,890	738,263	27,511,627	2.37	7,787,547	939,102	6,848,445	0.59
1926	30,603,220	692,787	29,910,433	2.43	7,980,381	873,151	7,107,230	0.58
1927	32,076,122	713,296	31,362,826	2.44	7,962,514	756,852	7,205,662	0.56
1928	32,030,093	564,701	31,465,392	2.36	7,495,093	489,860	7,005,233	0.52
1929	33,675,676	494,355	33,181,321	2.27	7,392,772	341,679	7,051,093	0.48
1930	34,743,905	297,304	34,446,601	2.28	7,300,890	234,154	7,296,736	0.48
1931	34,857,346	290,307	34,567,039	2.29	7,700,045	222,291	7,477,754	0.49
1932	32,147,434	230,711	31,916,723	2.15	7,146,708	219,751	6,926,957	0.47
1933	29,434,220	199,612	29,234,608	2.02	6,402,261	163,693	6,238,568	0.43
1934	28,833,181	207,026	28,626,155	1.94	6,295,797	116,233	6,179,564	0.42
1935	27,054,420	216,861	26,837,559	1.82	5,959,756	74,840	5,884,916	0.40
1936	25,472,759	120,800	25,351,959	1.72	5,445,665	73,954	5,371,711	0.36
1937	23,996,048	118,884	23,877,164	1.64	5,134,175	72,499	5,061,676	0.35
1938	24,862,829	88,588	24,774,241	1.69	4,969,711	37,296	4,932,415	0.34
1939	22,288,353	37,737	22,250,616	1.52	4,643,629	20,000	4,623,629	0.32
1940	19,464,777	35,975	19,428,802	1.32	4,255,889	—	4,255,889	0.29
1941	17,215,897	23,728	17,192,169	1.15	4,725,561	—	4,725,561	0.32
1942	14,430,317	23,985	14,406,332	0.97	4,250,726	—	4,250,726	0.28
1943	11,989,277	14,144	11,975,133	0.79	3,882,676	—	3,882,676	0.26
1944	9,906,027	14,383	9,891,644	0.66	3,311,026	—	3,311,026	0.22

## Towns Under 5,000 Population.

YEARS.	Total General Debt	Sinking Fund	Net General Debt	Percentage of Assessed Valuation	Total Enterprise Debt	Sinking Fund	Net Enterprise Debt	Percentage of Assessed Valuation
1910	\$3,268,382	\$217,885	\$3,050,497	0.77	\$3,081,857	\$313,821	\$2,768,036	0.70
1911	3,155,534	223,839	2,931,695	0.69	3,233,893	331,753	2,902,140	0.69
1912	3,363,071	258,103	3,104,968	0.70	3,199,364	233,469	2,965,895	0.66
1913	3,611,639	236,400	3,375,239	0.70	3,613,244	266,227	3,347,017	0.70
1914	3,142,284	183,148	2,959,136	0.65	3,266,774	293,516	2,973,258	0.65
1915	3,145,638	205,203	2,940,435	0.63	3,265,483	289,928	2,975,555	0.63
1916	3,241,851	190,854	3,050,997	0.61	3,121,712	320,100	2,801,612	0.56
1917	2,933,629	169,179	2,764,450	0.69	2,943,628	251,393	2,692,235	0.67
1918	2,603,759	183,655	2,420,104	0.58	2,752,053	233,149	2,518,904	0.60
1919	2,748,283	100,572	2,647,711	0.61	2,423,190	257,301	2,165,889	0.50
1920	3,131,003	99,691	3,031,312	0.65	2,314,570	278,903	2,035,667	0.43
1921	3,642,853	66,722	3,576,131	0.73	2,382,679	301,497	2,081,182	0.42
1922	4,665,132	53,644	4,611,488	0.92	2,250,473	259,459	1,991,014	0.40
1923	5,118,136	34,203	5,083,933	0.97	2,191,105	236,908	1,954,197	0.37
1924	5,844,386	32,170	5,812,216	1.11	2,175,750	199,880	1,975,870	0.38
1925	6,315,841	31,682	6,284,159	1.14	2,324,935	183,721	2,141,214	0.39
1926	6,583,364	33,630	6,549,734	1.11	2,535,253	185,933	2,349,320	0.40
1927	7,041,777	19,323	7,022,454	1.15	3,549,184	173,975	3,375,209	0.55
1928	7,330,174	18,466	7,311,708	1.18	3,555,065	88,889	3,466,176	0.56
1929	7,156,194	19,705	7,136,489	1.14	3,112,150	93,892	3,018,258	0.48
1930	7,318,339	20,000	7,298,339	1.15	3,811,503	76,289	3,735,214	0.59
1931	7,735,173	—	7,735,173	1.21	5,076,008	80,291	4,995,717	0.78
1932	6,839,322	—	6,839,322	1.08	4,792,285	74,287	4,717,998	0.71
1933	6,204,366	—	6,204,366	1.00	4,402,500	—	4,402,500	0.75
1934	5,253,568	—	5,253,568	0.92	4,428,125	—	4,428,125	0.77
1935	5,208,240	—	5,208,240	0.91	4,332,690	—	4,332,690	0.76
1936	5,386,861	—	5,386,861	0.94	4,400,360	—	4,400,360	0.77
1937	5,124,168	—	5,124,168	0.90	4,167,480	—	4,167,480	0.74
1938	5,853,160	—	5,853,160	1.03	4,143,490	—	4,143,490	0.73
1939	5,636,003	—	5,636,003	0.98	4,316,706	—	4,316,706	0.75
1940	5,160,560	—	5,160,560	0.89	4,083,495	—	4,083,495	0.70
1941	5,013,225	—	5,013,225	0.85	3,971,490	—	3,971,490	0.67
1942	4,310,060	—	4,310,060	0.72	3,973,295	—	3,973,295	0.67
1943	3,402,560	—	3,402,560	0.60	3,480,110	—	3,480,110	0.62
1944	2,874,485	—	2,874,485	0.51	3,424,875	—	3,424,875	0.61

## Net Funded or Fixed Debt and Assessed Valuation.

YEARS.	ASSESSED VALUATION		NET FUNDED OR FIXED DEBT		PERCENTAGES		Ratio of Net Funded or Fixed Debt to Assessed Valuation
	Amount	Yearly Increase	Amount	Yearly Increase	Yearly Increase of Assessed Valuation	Yearly Increase of Net Funded or Fixed Debt	
1910	\$3,907,892,598	—	\$168,546,115	—	—	—	4.31
1911	4,077,235,263	<sup>1</sup> 169,342,665	170,832,090	\$2,285,975	4.3	1.4	4.19
1912	4,249,699,855	172,464,592	174,490,381	3,658,291	4.2	2.1	4.11
1913	4,471,736,046	222,036,191	183,749,013	9,258,632	5.2	5.3	4.11
1914	4,644,814,610	173,078,564	189,661,203	5,912,190	3.9	3.2	4.08
1915	4,769,860,495	125,045,885	194,788,267	5,127,064	2.7	2.7	4.08
1916	4,962,238,008	192,377,513	196,301,223	1,512,956	4.0	0.8	3.96
1917	4,538,998,071	<sup>1</sup> 423,239,937	194,483,095	<sup>1</sup> 1,818,128	<sup>1</sup> 8.5	<sup>1</sup> 0.9	4.28
1918	4,738,976,589	199,978,518	185,623,247	<sup>1</sup> 8,859,848	4.4	<sup>1</sup> 4.6	3.92
1919	4,903,775,948	164,799,359	188,212,790	2,589,543	3.5	1.4	3.84
1920	5,354,086,810	450,310,862	190,925,837	2,713,047	9.2	1.4	3.57
1921	5,546,646,240	192,559,430	201,741,807	10,815,970	3.6	5.7	3.64
1922	5,715,377,344	168,731,104	214,973,025	13,231,218	3.0	6.6	3.76
1923	5,978,152,428	262,775,084	229,966,970	14,993,945	4.6	7.0	3.85
1924	6,300,660,670	322,508,242	246,696,377	16,729,407	5.4	7.3	3.92
1925	6,637,842,327	337,181,657	258,627,778	11,931,401	5.4	4.8	3.90
1926	6,910,553,302	272,710,975	270,061,485	11,433,707	4.1	4.4	3.91
1927	7,086,001,958	175,448,656	279,031,594	8,970,109	2.5	3.3	3.94
1928	7,171,178,741	85,176,783	281,950,246	2,918,652	1.2	1.0	3.93
1929	7,489,667,060	318,488,319	284,131,802	2,181,556	4.4	0.8	3.79
1930	7,563,793,886	74,126,826	301,710,107	17,578,305	1.0	6.2	3.99
1931	7,442,709,478	<sup>1</sup> 121,084,408	316,650,623	14,940,516	<sup>1</sup> 1.6	5.0	4.25
1932	7,209,928,247	<sup>1</sup> 232,781,231	311,892,390	<sup>1</sup> 4,758,233	<sup>1</sup> 3.1	<sup>1</sup> 1.5	4.33
1933	6,911,819,425	<sup>1</sup> 298,108,822	311,290,687	<sup>1</sup> 601,703	<sup>1</sup> 4.1	<sup>1</sup> 0.2	4.50
1934	6,757,019,988	<sup>1</sup> 154,799,437	302,390,561	<sup>1</sup> 8,900,126	<sup>1</sup> 2.2	<sup>1</sup> 2.9	4.48
1935	6,690,844,592	<sup>1</sup> 66,175,396	298,692,687	<sup>1</sup> 3,697,874	<sup>1</sup> 1.0	<sup>1</sup> 1.2	4.46
1936	6,642,563,514	<sup>1</sup> 48,281,078	293,823,441	<sup>1</sup> 4,869,246	<sup>1</sup> 0.7	<sup>1</sup> 1.6	4.42
1937	6,489,900,278	<sup>1</sup> 152,663,236	281,891,942	<sup>1</sup> 11,931,499	<sup>1</sup> 2.3	<sup>1</sup> 4.1	4.34
1938	6,454,408,460	<sup>1</sup> 35,491,818	293,371,915	<sup>1</sup> 11,479,973	<sup>1</sup> 0.5	4.1	4.55
1939	6,403,680,965	<sup>1</sup> 50,727,495	286,625,970	<sup>1</sup> 6,745,945	<sup>1</sup> 0.8	<sup>1</sup> 2.3	4.48
1940	6,371,829,918	<sup>1</sup> 31,851,047	274,452,834	<sup>1</sup> 12,173,136	<sup>1</sup> 0.5	<sup>1</sup> 4.2	4.31
1941	6,409,261,361	<sup>1</sup> 37,431,443	261,877,626	<sup>1</sup> 12,575,208	0.6	<sup>1</sup> 4.6	4.09
1942	6,398,306,050	<sup>1</sup> 10,955,311	242,098,909	<sup>1</sup> 19,778,717	<sup>1</sup> 0.2	<sup>1</sup> 7.6	3.78
1943	6,327,272,324	<sup>1</sup> 71,033,726	213,438,997	<sup>1</sup> 28,659,912	<sup>1</sup> 1.1	<sup>1</sup> 11.8	3.37
1944	6,290,786,206	<sup>1</sup> 36,486,118	188,841,298	<sup>1</sup> 24,597,699	<sup>1</sup> 0.6	<sup>1</sup> 11.5	3.00

<sup>1</sup> Decrease.





Net Debt, January 1, 1947, and Ratio of Net Debt to Valuation: Cities.

CITIES.	Population, 1945	Valuation, 1946 including Motor Vehicles	NET DEBT, JANUARY 1, 1947				RATIO OF NET DEBT TO VALUATION					
			GENERAL DEBT				Enterprise Debt (Outside Limit)	Total Net Debt	Ratio of Net Debt to Valuation			
			Inside Limit	Outside Limit	Tax Title Debt	Total			General Debt	Tax Title Debt	Enter- prise Debt Total Debt	
ATTLEBORO	22,375	\$30,286,287	\$118,000.00	\$51,500.00	—	—	\$169,500.00	\$169,500.00	0.56	—	—	0.56
BEVERLY	26,814	39,729,558	255,000.00	243,000.00	—	—	498,000.00	548,000.00	1.25	—	—	1.25
BOSTON	766,386	1,554,334,100	25,919,302.03	13,207,425.00	—	—	39,126,727.03	92,005,668.13	2.52	—	—	2.52
BROCKTON	65,202	72,987,135	722,000.00	476,000.00	—	—	1,198,000.00	1,573,000.00	1.64	—	—	1.64
CAMBRIDGE	111,124	178,712,048	1,162,650.00	1,713,350.00	—	—	2,876,000.00	3,174,000.00	1.61	—	—	1.61
CHELSEA	39,940	43,697,497	—	714,742.97	\$28,169.53	—	742,912.50	742,912.50	1.64	0.06	—	1.70
CHICAGO	41,026	41,594,533	230,000.00	131,000.00	—	—	361,000.00	440,000.00	0.87	—	—	0.87
CHICAGO	41,026	41,594,533	230,000.00	131,000.00	—	—	361,000.00	440,000.00	0.87	—	—	0.87
EVERETT	48,553	84,806,166	189,000.00	336,000.00	—	—	525,000.00	42,000.00	0.62	—	—	0.62
FALL RIVER	115,062	113,629,011	629,000.00	981,000.00	—	—	1,610,000.00	144,000.00	1.42	—	—	1.42
FITCHBURG	43,770	51,247,040	456,500.00	620,000.00	—	—	1,076,500.00	76,000.00	2.10	—	—	2.10
GARDNER	20,245	22,220,199	9,000.00	120,000.00	—	—	129,000.00	129,000.00	0.58	—	—	0.58
GLOUCESTER	24,862	41,788,329	317,000.00	766,940.00	—	—	1,084,000.00	384,000.00	2.59	—	—	2.59
HAVENHILL	48,162	50,916,887	553,000.00	512,000.00	—	—	1,065,000.00	77,000.00	2.09	—	—	2.09
HOLYOKE	53,775	73,218,698	619,000.00	9,000.00	34,939.90	—	662,939.90	605,000.00	0.86	0.05	—	0.91
LAWRENCE	85,603	86,419,298	67,000.00	1,012,000.00	—	—	1,079,000.00	1,237,939.90	1.25	—	—	1.25
LEOMINSTER	23,549	23,586,952	409,000.00	11,000.00	—	—	420,000.00	264,000.00	1.78	—	—	1.78
LOWELL	101,229	96,864,408	296,500.00	1,186,000.00	—	—	1,482,500.00	228,000.00	1.53	—	—	1.53
LYNN	162,153	134,635,112	2,015,000.00	1,093,000.00	—	—	3,108,000.00	1,686,500.00	2.31	—	—	2.31
MALEDEN	35,367	71,067,367	588,000.00	913,000.00	—	23,278.59	1,494,278.59	3,224,000.00	2.05	0.03	—	2.09
MAHAROUGH	15,680	15,520,052	290,000.00	142,800.00	—	—	432,800.00	77,000.00	2.79	—	—	2.79
MEDFORD	67,971	81,776,568	869,000.00	960,000.00	—	—	1,829,000.00	509,800.00	2.24	—	—	2.24
MELROSE	27,971	40,393,742	28,000.00	—	—	—	28,000.00	191,000.00	0.07	—	—	0.07
NEW BEDFORD	110,308	103,164,444	35,734.93	1,159,000.00	—	—	1,194,734.93	28,000.00	1.16	—	—	1.16
NEWBURPORT	14,079	13,020,434	61,000.00	240,000.00	—	—	301,000.00	436,000.00	0.51	—	—	0.51
NEWTON	77,257	173,515,895	3,201,000.00	931,000.00	—	—	4,132,000.00	66,000.00	2.38	—	—	2.38
NORTH ADAMS	22,230	21,029,175	149,000.00	143,000.00	—	—	292,000.00	391,000.00	0.23	—	—	0.23
NORTHAMPTON	24,977	26,838,488	14,938.00	378,062.00	—	—	393,000.00	292,000.00	1.39	—	—	1.39
PEABODY	22,303	22,681,301	282,000.00	139,000.00	—	—	421,000.00	70,000.00	0.26	—	—	0.26
PITTSFIELD	53,560	63,936,920	558,000.00	242,000.00	—	—	800,000.00	57,500.00	0.25	—	—	0.25
QUINCY	82,084	136,933,666	1,595,000.00	573,000.00	—	—	2,168,000.00	501,000.00	0.79	—	—	0.79
REVERE	35,687	40,243,158	262,000.00	417,000.00	—	48,358.32	727,358.32	20,000.00	0.12	—	—	0.12
SALEM	42,833	55,940,570	301,000.00	656,000.00	—	—	957,000.00	2,000.00	1.69	—	—	1.69
SOMERVILLE	103,883	120,025,291	662,000.00	1,266,000.00	—	—	1,928,000.00	86,500.00	1.71	—	—	1.71
SPRINGFIELD	159,896	264,425,133	2,018,008.00	2,715,992.00	—	—	4,734,000.00	1,043,500.00	1.60	—	—	1.60
TAUNTON	38,612	34,370,156	43,350.00	274,500.00	—	—	317,850.00	2,069,000.00	1.72	—	—	1.72
WALHAM	43,577	54,379,124	624,000.00	427,000.00	—	—	1,051,000.00	8,919,000.00	1.58	—	—	1.58
WESTFIELD	19,956	20,920,084	3,000.00	94,000.00	—	—	97,000.00	42,500.00	0.12	—	—	0.12
WOBURN	19,886	21,454,799	10,000.00	191,000.00	—	—	201,000.00	300,100.00	0.08	—	—	0.08
WORCESTER	198,741	274,417,618	3,381,000.00	2,864,000.00	—	—	6,245,000.00	104,000.00	0.50	—	—	0.50
								65,000.00	0.30	—	—	0.30
								978,000.00	0.36	—	—	0.36
39 Cities	2,986,588	\$4,396,787,258	\$48,913,042.96	\$37,910,061.97	\$134,746.34	\$86,957,851.27	\$63,644,441.10	\$150,602,292.37	1.98	1—	1.45	3.43

i Less than one one-hundredth of one per cent.

*Net Debt, January 1, 1947, and Ratio of Net Debt to Valuation: Towns Over 5,000 Population.*

TOWNS. (Over 5,000 Population)	Population, 1945	Valuation, 1946 including Motor Vehicles	NET DEBT, JANUARY 1, 1947				RATIO OF NET DEBT TO VALUATION			
			GENERAL DEBT		Enterprise Debt (Outside Limit)	Total Net Debt	General Debt	Tax Title Debt	Enter- prise Debt	Total Debt
			Inside Limit	Outside Limit						
Abington	6,374	\$5,800,470	\$89,409.00	\$41,591.00	—	\$131,000.00	2.26	—	0.01	2.27
Adams	12,724	9,531,405	35,500.00	33,000.00	—	68,500.00	0.72	—	—	0.72
Agawam	18,420	10,218,015	50,000.00	20,000.00	—	70,000.00	0.69	—	—	0.69
Amesbury	17,824	9,238,355	20,000.00	—	—	20,000.00	0.22	—	0.13	0.35
Amherst	17,089	10,051,943	200,000.00	49,000.00	—	249,000.00	2.48	—	4.97	7.45
Andover	11,920	17,055,508	40,000.00	140,000.00	—	180,000.00	1.06	—	0.35	1.41
Arlington	43,515	58,474,104	29,000.00	—	—	29,000.00	0.05	—	—	0.05
Athol	11,804	10,846,068	6,000.00	70,000.00	—	76,000.00	0.70	—	0.04	0.74
Auburn	7,865	7,366,577	5,000.00	56,000.00	—	61,000.00	0.83	—	—	0.83
Barnstable	8,617	30,590,540	227,000.00	60,000.00	—	287,000.00	0.94	—	—	0.94
Bellmont	28,866	54,608,231	22,000.00	—	—	22,000.00	0.04	—	—	0.04
Billerica	8,504	8,822,166	—	—	—	—	—	—	—	—
Braintree	20,279	28,920,024	47,000.00	289,000.00	—	336,000.00	1.16	—	0.06	1.22
Bridgewater	8,641	6,139,613	—	—	—	—	—	—	0.07	0.07
Brookline	56,940	134,570,348	128,000.00	9,000.00	—	137,000.00	0.10	—	0.86	2.02
Canton	6,704	8,686,651	59,000.00	10,000.00	—	69,000.00	0.38	—	2.38	2.76
Chelmsford	8,726	8,131,856	15,000.00	16,000.00	—	31,000.00	0.11	—	0.11	0.21
Clinton	12,736	11,456,750	—	10,000.00	—	10,000.00	0.79	—	0.32	1.11
Concord	8,382	11,139,347	73,500.00	—	—	73,500.00	0.09	—	—	0.09
Danvers	14,614	13,031,415	150,000.00	60,000.00	—	210,000.00	0.66	—	0.28	0.94
Dartmouth	9,909	13,879,553	14,000.00	—	—	14,000.00	1.61	—	0.37	1.98
Dedham	16,659	27,775,031	69,500.00	—	—	69,500.00	0.25	—	1.75	1.85
Dracut	7,434	5,055,371	—	—	—	—	—	—	—	—
Easthampton	10,578	10,213,693	—	6,000.00	—	6,000.00	0.12	—	—	0.12
Easton	5,723	5,316,257	22,500.00	53,000.00	—	75,500.00	0.52	—	—	0.52
Fairhaven	12,072	12,221,087	30,000.00	16,000.00	—	46,000.00	0.72	—	0.02	0.72
Falmouth	7,751	22,943,691	—	10,000.00	—	10,000.00	0.33	—	0.68	1.01
Foxborough	6,457	6,460,244	—	—	—	—	—	—	—	—
Framingham	25,502	35,261,520	339,500.00	96,000.00	—	435,500.00	1.24	—	—	1.24
Franklin	7,531	8,625,553	200,000.00	4,000.00	—	204,000.00	2.36	—	1.14	2.38
Grafton	7,969	5,081,368	13,350.00	—	—	13,350.00	0.26	—	0.14	2.50
Great Barrington	6,232	8,877,298	55,500.00	—	—	55,500.00	0.63	—	—	0.63
Greenfield	17,020	25,236,460	55,500.00	19,000.00	—	74,500.00	0.08	—	0.14	0.22
Hingham	9,676	17,909,386	117,000.00	—	—	117,000.00	0.65	—	—	0.65
Hudson	8,126	7,036,388	12,000.00	—	—	12,000.00	0.17	—	3.88	4.05
Ipswich	6,610	7,209,242	20,000.00	54,000.00	—	74,000.00	1.03	—	0.55	1.58
Lexington	5,154	3,928,312	7,465.00	35,535.00	—	43,000.00	1.09	—	—	1.09
Longmeadow	1,452	22,865,363	273,889.00	145,111.00	—	419,000.00	1.83	—	0.07	1.90
Ludlow	6,611	14,609,544	43,000.00	—	—	43,000.00	0.29	—	—	0.29
Lyons	8,065	6,582,328	64,000.00	—	—	64,000.00	0.97	—	—	0.97
Mansfield	8,978	8,208,277	—	187,000.00	—	187,000.00	2.28	—	0.18	2.46
Marblehead	12,524	22,929,294	141,000.00	175,000.00	—	316,000.00	1.38	—	0.06	1.44

Maynard	7,017	5,577,144	73,000.00	73,000.00	15,000.00	88,000.00	1.31	0.27	1.58
Methen	23,160	19,651,023	134,000.00	271,900.00	7,876.00	279,776.00	1.38	0.04	1.42
Middleborough	9,596	9,041,414	3,000.00	3,000.00	—	3,000.00	0.03	—	0.03
Milford	15,801	15,159,808	81,000.00	121,000.00	—	121,000.00	0.80	—	0.80
Milbury	7,666	5,723,531	10,000.00	10,000.00	—	10,000.00	0.17	—	0.17
Milton	21,738	39,435,592	380,000.00	380,000.00	202,000.00	582,000.00	0.97	0.51	1.48
Monson	3,662	3,032,121	1,000.00	1,000.00	—	1,000.00	0.03	—	0.03
Montague	7,602	10,685,277	56,000.00	56,000.00	—	56,000.00	0.56	—	0.63
Natick	13,789	20,308,779	73,600.00	138,800.00	23,250.00	162,050.00	0.78	0.12	0.56
Needham	14,307	28,141,196	60,000.00	209,500.00	—	269,500.00	0.74	—	0.90
North Andover	7,936	7,897,358	14,000.00	14,000.00	—	14,000.00	0.18	—	0.74
North Attleborough	11,552	11,164,398	—	—	—	—	—	—	0.18
Northbridge	10,212	7,245,263	23,000.00	35,500.00	16,000.00	35,500.00	0.49	—	—
Norwood	16,508	25,161,839	169,000.00	240,000.00	—	256,000.00	0.96	0.06	1.02
Orange	5,762	5,002,623	1,000.00	1,000.00	—	1,000.00	0.02	—	0.02
Oxford	5,022	3,510,905	24,000.00	24,000.00	—	24,000.00	0.68	—	0.68
Palmer	9,716	7,853,701	3,000.00	3,000.00	—	3,000.00	0.04	—	0.04
Plymouth	13,536	22,307,238	60,000.00	60,000.00	150,000.00	210,000.00	0.27	0.07	0.94
Reading	8,463	7,334,155	22,000.00	45,000.00	—	45,000.00	0.61	—	0.61
Rockland	12,327	18,690,994	104,000.00	106,000.00	47,000.00	153,000.00	0.57	0.25	0.82
Rockland	8,803	9,296,400	42,000.00	59,000.00	20,000.00	79,000.00	0.63	0.22	0.85
Saugus	16,662	18,549,009	210,720.00	464,548.67	—	464,548.67	2.03	0.47	2.50
Seekonk	5,249	6,718,230	6,000.00	6,000.00	—	6,000.00	0.09	—	0.09
Shrewsbury	9,296	10,273,898	10,000.00	10,000.00	57,000.00	67,000.00	0.10	0.55	0.65
Somerset	6,815	14,388,987	30,000.00	34,750.00	171,000.00	205,750.00	0.24	1.19	1.43
Southbridge	17,361	14,745,659	62,000.00	196,600.00	—	196,600.00	1.33	—	1.33
South Hadley	7,352	8,687,803	27,000.00	27,000.00	—	27,000.00	0.31	—	0.31
Spencer	6,765	4,875,715	46,510.00	54,000.00	21,000.00	75,000.00	1.11	0.43	1.54
Stoneham	12,032	15,109,456	24,250.00	153,250.00	55,000.00	208,250.00	1.02	0.36	1.38
Stoughton	9,063	8,719,037	25,000.00	25,000.00	6,000.00	31,000.00	0.29	0.07	0.36
Swampscott	11,835	24,334,925	138,000.00	337,030.00	—	337,030.00	1.38	—	1.38
Swansea	5,565	5,063,059	28,000.00	28,000.00	—	28,000.00	0.55	—	0.55
Tewksbury	5,919	5,812,630	9,000.00	9,000.00	—	9,000.00	0.15	—	0.15
Uxbridge	6,635	7,329,385	24,500.00	78,500.00	26,250.00	104,750.00	1.07	0.36	1.43
Wakefield	18,677	23,346,499	141,500.00	141,500.00	119,000.00	260,500.00	0.61	0.51	1.12
Walpole	8,409	14,124,011	13,100.00	91,100.00	10,000.00	104,100.00	0.67	0.07	0.74
Ware	7,578	5,887,265	16,000.00	23,000.00	10,000.00	33,000.00	0.39	0.17	0.56
Wareham	37,439	14,102,096	20,000.00	20,000.00	—	20,000.00	0.14	—	0.14
Watertown	37,438	54,278,214	119,000.00	215,000.00	12,000.00	233,000.00	0.40	0.12	0.40
Webster	13,534	10,457,378	14,000.00	14,000.00	25,000.00	26,000.00	0.13	—	0.25
Wellesley	17,381	47,043,221	217,000.00	594,000.00	—	619,000.00	1.26	0.06	1.32
Westborough	5,065	5,065,593	—	99,000.00	14,000.00	113,000.00	—	0.05	—
West Springfield	19,453	28,565,343	—	37,000.00	84,000.00	121,000.00	0.35	0.16	0.23
Weymouth	27,957	53,395,732	37,000.00	37,000.00	44,000.00	44,000.00	0.07	0.54	0.54
Whitman	8,290	8,224,135	—	2,000.00	225,000.00	227,000.00	—	3.51	3.54
Wilmington	5,564	6,412,265	65,000.00	85,000.00	—	85,000.00	0.03	—	1.63
Winchendon	6,461	5,216,121	3,000.00	58,000.00	—	58,000.00	0.16	—	0.16
Winchester	15,300	34,777,048	55,000.00	39,000.00	—	39,000.00	0.17	—	0.17
Winthrop	18,696	24,497,690	38,000.00	27,000.00	12,000.00	39,000.00	0.16	—	0.16
Wrentham	5,097	4,347,296	27,000.00	27,000.00	—	39,000.00	0.62	0.28	0.90

92 Towns	1,105,480	\$1,519,020,385	\$5,204,463.00	\$3,735,317.00	\$87,548.67	\$9,027,328.67	\$3,763,476.00	\$12,790,804.67	0.59	1—	0.25	0.84
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1 Less than one one-hundredth of one per cent.



*Net Debt, January 1, 1947, and Ratio of Net Debt to Valuation: Towns Under 5,000 Population.*

TOWNS. (Under 5,000 Population)	Population, 1945	Valuation, 1946 including Motor Vehicles	NET DEBT, JANUARY 1, 1947				RATIO OF NET DEBT TO VALUATION			
			GENERAL DEBT			Total Net Debt	General Debt	Tax Debt	Enter- prise Debt	Total Debt
			Inside Limit	Outside Limit	Total					
Acton . . .	2,869	\$3,871,928	\$11,000.00	—	\$11,000.00	\$11,000.00	0.28	—	—	0.28
Acushnet . .	4,272	2,854,329	—	2,800.00	2,800.00	22,800.00	0.10	—	—	0.80
Ashfield . .	933	1,268,602	16,000.00	—	16,000.00	—	0.26	—	0.70	1.26
Ashland . .	2,920	3,592,994	8,000.00	—	8,000.00	118,460.00	0.22	—	3.08	3.30
Ayer . . .	2,533	1,911,404	6,686.00	—	27,000.00	9,000.00	1.41	—	0.47	1.88
Avon . . .	3,967	3,856,384	10,000.00	—	10,000.00	16,000.00	0.26	—	0.41	0.67
Barre . . .	3,485	2,583,944	2,000.00	—	2,000.00	16,000.00	0.08	—	0.62	0.70
Becket . . .	682	911,518	3,338.00	—	12,000.00	—	1.32	—	—	1.32
Bedford . .	4,170	3,012,145	—	—	—	6,000.00	—	—	0.20	0.20
Bellingham .	3,494	3,111,920	31,000.00	3,000.00	34,000.00	191,000.00	1.09	—	6.14	7.23
Blackstone .	4,349	2,398,376	36,000.00	6,600.00	42,600.00	—	1.78	—	—	1.78
Blandford . .	521	890,130	4,700.00	—	4,700.00	1,500.00	0.53	—	0.17	0.70
Boxford . .	811	1,299,750	7,000.00	—	7,000.00	—	0.54	—	—	0.54
Boynton . .	1,313	1,008,836	13,500.00	—	13,500.00	—	1.34	—	—	1.34
Brimfield . .	975	1,637,740	19,000.00	—	19,000.00	—	1.83	—	—	1.83
Brookfield .	1,390	1,392,669	800.00	—	49,800.00	5,000.00	0.06	—	0.39	0.45
Burlington .	2,656	2,573,948	17,768.00	—	49,000.00	—	1.90	—	—	1.90
Charlenton .	812	943,000	8,000.00	—	8,000.00	—	0.85	—	—	0.85
Charlton . .	3,051	1,987,236	5,900.00	—	5,900.00	—	0.30	—	—	0.30
Chester . . .	1,252	1,237,635	6,000.00	—	8,500.00	2,500.00	0.69	—	0.20	0.89
Clarkburg . .	1,401	1,658,438	—	2,500.00	2,500.00	—	0.30	—	—	0.30
Deerfield . .	3,083	4,478,725	1,000.00	—	51,000.00	—	1.14	—	—	1.14
Dighton . .	3,021	3,307,446	36,500.00	50,000.00	86,500.00	—	1.10	—	—	1.10
Douglas . .	2,687	1,927,372	4,400.00	—	4,400.00	—	0.23	—	—	0.23
Dunbar . . .	4,725	2,640,304	31,800.00	—	31,800.00	—	1.21	—	—	1.21
Dunstable . .	140	498,684	—	—	—	8,000.00	—	—	0.30	0.30
East Bridgewater .	4,008	5,109,820	—	27,000.00	27,000.00	250.00	—	—	0.05	0.05
East Brookfield .	1,070	1,145,363	—	—	—	3,000.00	—	—	0.26	0.26
Eastham . .	601	1,565,873	5,000.00	—	5,000.00	—	0.32	—	—	0.32
East Longmeadow .	3,805	6,636,644	5,000.00	—	5,000.00	7,000.00	0.08	—	0.03	0.11
Gay Head . .	114	184,294	600.00	—	600.00	—	0.33	—	—	0.33
Georgetown .	1,978	1,990,686	—	—	—	84,500.00	—	—	4.24	4.24
Goshen . . .	278	420,191	2,250.00	—	2,250.00	—	0.54	—	—	0.54
Granby . . .	1,143	1,278,780	15,000.00	30,000.00	45,000.00	—	3.52	—	—	3.52
Granville . .	656	1,970,726	6,000.00	—	6,000.00	—	0.30	—	—	0.30
Groveland . .	2,150	1,643,057	8,623.00	16,377.00	25,000.00	—	1.52	—	—	1.52
Hamilton . .	2,387	5,442,317	25,000.00	—	25,000.00	—	0.40	—	—	0.40
Hanover . .	3,018	4,268,054	9,000.00	—	9,000.00	60,000.00	0.21	—	1.10	1.56
Hanson . . .	2,641	3,234,799	—	—	—	158,000.00	—	—	3.70	3.70
Hardwick . .	2,115	1,592,039	1,200.00	—	1,200.00	50,000.00	0.08	—	1.55	1.63



Harwich	2,071	8,376,626	30,000.00	—	10,000.00	30,000.00	70,000.00	100,000.00	0.36	—	—	0.83	1.19
Hinsdale	1,276	1,074,750	—	—	18,000.00	10,000.00	—	10,000.00	0.93	—	—	—	0.93
Holbrook	3,716	3,308,672	—	—	18,000.00	18,000.00	—	18,000.00	0.54	—	—	—	0.54
Holland	265	326,038	—	—	15,000.00	15,000.00	—	15,000.00	4.60	—	—	—	4.60
Holliston	3,311	3,836,371	—	—	11,000.00	11,000.00	—	130,000.00	0.29	—	—	3.10	3.39
Hopedale	3,317	3,232,731	—	—	6,000.00	6,000.00	—	6,000.00	0.18	—	—	—	0.18
Hopkinton	2,856	3,474,159	—	—	3,000.00	3,000.00	—	17,000.00	0.09	—	—	0.40	0.49
Hubardston	1,019	860,551	—	—	12,000.00	12,000.00	—	12,000.00	1.39	—	—	—	1.39
Hull	3,388	16,635,924	85,000.00	8,717.00	87,000.00	87,000.00	—	87,000.00	0.52	—	—	—	0.52
Huntington	1,243	1,127,398	16,100.00	2,000.00	16,100.00	16,100.00	—	16,100.00	1.43	—	—	—	1.43
Kingsbury	2,922	4,866,541	—	—	—	—	—	70,000.00	—	—	—	1.44	1.44
Lancaster	3,037	2,835,376	—	—	—	—	—	6,000.00	—	—	—	0.21	0.21
Lee	4,347	4,302,565	5,000.00	35,000.00	35,000.00	35,000.00	—	195,000.00	0.81	—	—	3.72	4.53
Lenox	2,951	4,671,585	—	—	5,000.00	5,000.00	—	5,000.00	0.11	—	—	0.11	0.11
Lincoln	1,998	3,801,233	—	—	—	—	—	10,000.00	—	—	—	0.26	0.26
Littleton	1,673	3,153,472	8,000.00	—	8,000.00	8,000.00	—	8,000.00	1.31	—	—	—	1.31
Lynnfield	2,921	5,423,283	71,000.00	—	71,000.00	71,000.00	—	71,000.00	1.04	—	—	—	1.04
Marion	2,120	5,236,995	55,000.00	—	55,000.00	55,000.00	—	55,000.00	1.36	—	—	—	1.36
Marshfield	2,405	3,500,000	35,000.00	—	35,000.00	35,000.00	—	457,000.00	1.27	—	—	—	1.27
Mashpee	343	8,461,461	4,816.00	86,000.00	91,834.00	14,000.00	—	14,000.00	0.50	—	—	0.03	0.53
Mattapoisett	1,994	3,601,740	10,000.00	—	8,000.00	18,000.00	—	19,000.00	4.44	—	—	1.80	6.24
Medfield	4,199	2,949,906	61,000.00	70,000.00	131,000.00	131,000.00	—	184,000.00	1.12	—	—	2.33	3.45
Medway	3,363	3,521,320	39,500.00	—	39,500.00	39,500.00	—	121,500.00	1.09	—	—	—	1.09
Mendon	1,504	1,509,268	16,400.00	—	16,400.00	16,400.00	—	16,400.00	0.94	—	—	—	0.94
Middleton	2,415	2,238,249	1,066.00	19,934.00	—	21,000.00	—	21,000.00	—	—	—	0.07	0.07
Millis	2,329	2,932,678	—	—	—	—	—	2,000.00	—	—	—	—	1.27
Monroe	171	710,284	—	9,000.00	9,000.00	9,000.00	—	9,000.00	1.82	—	—	—	1.82
Montgomery	137	274,081	5,000.00	9,000.00	5,000.00	5,000.00	—	5,000.00	1.60	—	—	—	1.60
Mount Washington	53	250,722	4,000.00	—	4,000.00	4,000.00	—	4,000.00	0.04	—	—	—	0.04
Nahant	2,396	5,078,245	2,000.00	—	2,000.00	2,000.00	—	2,000.00	0.07	—	—	0.15	0.22
Nantucket	2,870	12,321,143	9,000.00	—	9,000.00	9,000.00	—	27,000.00	1.25	—	—	—	1.25
New Braintree	409	639,445	8,000.00	—	8,000.00	8,000.00	—	8,000.00	1.31	—	—	—	1.31
New Salem	364	344,612	4,500.00	—	4,500.00	4,500.00	—	4,500.00	—	—	—	—	—
New Bedford	2,006	1,520,246	—	—	—	—	—	47,000.00	—	—	—	3.09	3.09
Norfolk	2,958	2,259,124	24,000.00	—	24,000.00	24,000.00	—	39,725.00	1.06	—	—	0.70	1.76
Northborough	2,064	2,007,567	18,000.00	—	18,000.00	18,000.00	—	18,000.00	0.90	—	—	—	0.90
Northfield	3,084	3,283,294	—	—	—	—	—	89,000.00	0.04	—	—	2.73	2.77
North Reading	3,096	2,699,310	—	1,500.00	1,500.00	1,500.00	—	64,600.00	—	—	—	2.39	2.39
Norton	2,946	2,558,836	20,000.00	—	40,000.00	40,000.00	—	40,000.00	1.56	—	—	3.99	4.51
Norwell	1,147	5,169,804	20,000.00	—	27,000.00	27,000.00	—	233,000.00	0.52	—	—	—	0.52
Oak Bluffs	1,945	4,515,851	27,079.00	—	67,000.00	67,000.00	—	67,000.00	1.48	—	—	—	1.48
Orleans	1,913	1,143,202	7,100.00	—	7,100.00	7,100.00	—	51,400.00	0.62	—	—	4.50	5.12
Paxton	850	3,354,125	16,000.00	—	16,000.00	16,000.00	—	58,500.00	0.48	—	—	—	0.48
Pembroke	1,821	1,719,537	5,000.00	—	8,000.00	8,000.00	—	112,000.00	0.47	—	—	2.86	3.34
Plainville	1,837	1,237,437	5,000.00	—	5,000.00	5,000.00	—	8,000.00	—	—	—	0.97	0.97
Princeton	866	2,834,220	—	—	—	—	—	17,000.00	0.40	—	—	0.10	0.10
Provincetown	3,564	5,995,968	—	—	—	—	—	6,000.00	—	—	—	—	—
Rehoboth	3,036	2,834,220	33,000.00	2,000.00	35,000.00	35,000.00	—	35,000.00	1.23	—	—	—	1.23
Richmond	646	805,871	6,000.00	—	6,000.00	6,000.00	—	6,000.00	0.74	—	—	—	0.74
Rockport	3,992	5,993,089	8,120.00	32,880.00	41,000.00	41,000.00	—	113,000.00	0.69	—	—	1.20	1.89
Royalston	750	769,611	13,500.00	—	13,500.00	13,500.00	—	13,500.00	1.75	—	—	—	1.75

*Net Debt, January 1, 1947, and Ratio of Net Debt to Valuation: Towns Under 5,000 Population — Concluded.*

Towns. (Under 5,000 Population)	Population, 1945	Valuation, 1946 including Motor Vehicles	NET DEBT, JANUARY 1, 1947				RATIO OF NET DEBT TO VALUATION				
			GENERAL DEBT			Enterprise Debt (Outside Limit)	Total Net Debt	General Debt	Tax Title Debt	Enter- prise Debt	Total Debt
			Inside Limit	Outside Limit	Total						
Russell	1,221	\$2,507,541	—	\$1,700.00	\$1,700.00	\$8,500.00	\$10,200.00	0.07	—	0.34	0.41
Rutland	1,561	1,524,197	\$400.00	20,000.00	20,400.00	—	20,400.00	1.34	—	—	1.34
Salisbury	2,622	3,265,463	30,000.00	—	30,000.00	—	30,000.00	0.92	—	—	0.92
Seiuate	4,873	13,248,935	25,000.00	—	25,000.00	389,000.00	414,000.00	0.19	—	2.93	3.12
Sharon	4,073	6,449,829	22,500.00	—	22,500.00	28,000.00	50,500.00	0.35	—	0.43	0.78
Shelburne	1,656	2,764,700	4,000.00	5,000.00	9,000.00	—	9,000.00	0.33	—	—	0.33
Shirley	2,459	1,865,540	—	20,000.00	20,000.00	—	20,000.00	1.07	—	—	1.07
Southampton	1,102	1,104,761	—	—	—	—	—	—	—	2.58	2.58
Southborough	2,330	3,104,914	4,000.00	—	4,000.00	30,000.00	30,000.00	—	—	—	—
Southwick	1,885	2,620,193	44,000.00	—	44,000.00	150,000.00	154,000.00	0.13	—	4.83	4.96
Sterling	1,897	2,239,719	—	11,000.00	11,000.00	130,000.00	174,000.00	1.68	—	4.96	6.64
Stockbridge	1,739	4,069,490	6,000.00	—	6,000.00	27,000.00	38,000.00	0.49	—	1.21	1.70
Sturbridge	2,329	1,661,043	—	12,000.00	12,000.00	45,000.00	57,000.00	1.03	—	—	1.03
Sudbury	2,051	2,820,607	10,000.00	—	10,000.00	—	10,000.00	0.72	—	2.71	3.43
Sunderland	1,018	1,267,382	11,000.00	—	11,000.00	—	11,000.00	0.35	—	—	0.35
Templeton	4,435	2,849,735	20,000.00	—	20,000.00	—	20,000.00	0.87	—	—	0.87
Tisbury	1,719	5,502,406	—	8,000.00	8,000.00	—	8,000.00	0.70	—	—	0.70
Tolland	1,111	407,665	6,404.00	—	6,404.00	—	6,404.00	1.57	—	—	1.57
Topsheld	1,153	2,732,127	5,000.00	—	5,000.00	—	5,000.00	0.18	—	—	0.18
Townsend	2,298	2,327,739	7,000.00	—	7,000.00	74,000.00	81,000.00	0.30	—	3.18	3.48
Turo	582	1,915,773	9,000.00	—	9,000.00	—	9,000.00	0.47	—	—	0.47
Warren	3,498	2,196,360	15,000.00	—	15,000.00	36,500.00	51,500.00	2.34	—	—	2.34
Wayland	3,901	6,035,750	—	28,000.00	28,000.00	—	28,000.00	0.46	—	—	0.46
Welleslet	851	2,615,237	23,000.00	—	23,000.00	—	33,000.00	1.34	—	—	1.34
Wenham	1,406	3,925,269	—	—	—	290,000.00	290,000.00	—	—	7.39	7.39
West Boylston	2,382	2,618,868	9,000.00	18,000.00	27,000.00	—	27,000.00	1.03	—	—	1.03
West Brookfield	1,457	1,525,259	—	—	—	2,000.00	2,000.00	—	—	0.13	0.13
Westminster.	2,153	2,056,038	—	12,000.00	12,000.00	—	12,000.00	0.58	—	—	0.58
West Newbury	1,503	1,352,795	4,500.00	—	4,500.00	51,900.00	56,400.00	0.33	—	3.84	4.17
Weston	4,473	11,254,571	51,000.00	—	51,000.00	188,000.00	239,000.00	0.45	—	1.67	2.12
Westport	4,748	6,502,689	11,000.00	14,000.00	25,000.00	—	25,000.00	0.38	—	—	0.38
Westwood	4,797	7,402,127	60,500.00	58,500.00	119,000.00	—	119,000.00	1.61	—	—	1.61
Willbraham	3,442	3,797,992	—	—	—	30,000.00	30,000.00	—	—	0.79	0.79
Williamsburg	1,828	1,448,513	7,000.00	—	7,000.00	—	7,000.00	0.48	—	—	0.48
Williamstown	4,623	6,812,561	—	—	—	271,000.00	271,000.00	—	—	3.98	3.98
Worthington	363	714,330	12,000.00	—	12,000.00	—	12,000.00	1.68	—	—	1.68
Yarmouth	2,461	7,397,786	—	—	—	532,000.00	532,000.00	—	—	7.19	7.19
Totals	140,213	\$576,164,328	\$1,423,833.00	\$912,321.00	\$2,336,154.00	\$4,596,935.00	\$6,933,089.00	0.40	—	0.80	1.20

<sup>1</sup> Includes 121,462 population of 93 towns having no funded debt.

<sup>2</sup> Includes \$180,040,774 valuation of 93 towns having no funded debt.

The following towns under 5,000 population showed no funded debt outstanding on January 1, 1947:

Alford	Colhasset	Halifax	Newbury	Sheffield
Ashburnham	Colrain	Hampden	New Marlborough	Sherborn
Ashby	Conway	Hancock	North Brookfield	Shutesbury
Belchertown	Cunnington	Harvard	Oakham	Stow
Berkley	Dalton	Hatfield	Otis	Sutton
Berlin	Dennis	Hawley	Pelham	Tyngsborough
Bernardston	Dover	Heath	Pepperell	Tyringham
Bolton	Duxbury	Holden	Peru	Upton
Bourne	Edgartown	Lakeville	Petersham	Wales
Boxborough	Egmont	Lanesborough	Phillipston	Warwick
Brewster	Erving	Leverett	Plainfield	Washington
Buckland	Essex	Leyden	Plympton	Wendell
Carlisle	Florida	Lunenburg	Raynham	West
Carver	Freetown	Manchester	Rochester	West Bridgewater
Chatham	Gill	Merrimac	Rowe	Westampton
Cheshire	Gosnold	Middlefield	Rowley	West Stockbridge
Chesterfield	Groton	Millville	Sandisfield	West Tisbury
Chilmark	Hadley	Monterey	Savoy	Whately
		New Ashford		Windsor





PART I

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CITIES



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DIVISION A

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SUMMARY OF FINANCIAL TRANSACTIONS  
FOR THE FISCAL YEAR ENDING  
DECEMBER 31, 1944

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TABLE I. — *Summary of Financial Transactions. Cities*

RECEIPTS.		Boston POPULATION 766,356
REVENUE.		\$84,874,112.75
General . . . . .		65,529,589.12
<i>Taxes . . . . .</i>		<i>56,553,148.42</i>
Property, poll, and income . . . . .		53,061,461.50
Corporation, bank, etc. . . . .		3,491,686.92
<i>Licenses and permits . . . . .</i>		<i>1,791,068.04</i>
<i>Fines and forfeits . . . . .</i>		<i>181,602.05</i>
<i>Grants and gifts . . . . .</i>		<i>6,999,799.48</i>
For expenses . . . . .		6,996,207.98
For outlays . . . . .		3,591.50
<i>All other . . . . .</i>		<i>3,971.18</i>
Commercial . . . . .		19,344,523.63
<i>Special assessments . . . . .</i>		<i>70,560.64</i>
To meet expenses . . . . .		70,560.64
To meet outlays . . . . .		—
<i>Privileges . . . . .</i>		<i>533,536.73</i>
<i>Departmental . . . . .</i>		<i>6,478,761.11</i>
General government . . . . .		50,468.26
Protection of persons and property . . . . .		70,727.96
Health and sanitation . . . . .		203,218.22
Highways . . . . .		50,409.62
Charities . . . . .		4,843,841.58
Veterans' benefits . . . . .		163,609.30
Schools . . . . .		698,640.39
Libraries . . . . .		24,588.94
Recreation . . . . .		53,685.88
Unclassified . . . . .		319,560.96
<i>Public service enterprises . . . . .</i>		<i>10,726,440.24</i>
Electric light . . . . .		5,527,640.83
Water . . . . .		5,198,799.41
All other . . . . .		91,606.67
<i>Cemeteries . . . . .</i>		<i>1,443,618.24</i>
<i>Interest . . . . .</i>		<i>661,109.01</i>
On sinking funds . . . . .		706,157.28
On trust and investment funds . . . . .		76,361.95
All other . . . . .		—
NON-REVENUE.		\$74,693,882.73
Offsets to outlays . . . . .		24,388.09
<i>Departmental . . . . .</i>		<i>6,309.68</i>
<i>Public service enterprises . . . . .</i>		<i>18,078.41</i>
<i>Cemeteries . . . . .</i>		<i>—</i>
Municipal indebtedness . . . . .		34,893,843.06
<i>Loans, general purposes . . . . .</i>		<i>2,160,000.00</i>
<i>Loans, public service enterprises . . . . .</i>		<i>160,000.00</i>
<i>Loans, cemeteries . . . . .</i>		<i>—</i>
<i>Bonds refunded, current year . . . . .</i>		<i>—</i>
<i>Temporary loans (including revenue loans) . . . . .</i>		<i>32,500,000.00</i>
<i>Unpaid warrants or orders, current year . . . . .</i>		<i>88,810.86</i>
<i>Premiums . . . . .</i>		<i>4,032.20</i>
Transfers . . . . .		7,352,757.77
<i>From sinking funds . . . . .</i>		<i>5,382,037.41</i>
<i>All other . . . . .</i>		<i>1,970,720.36</i>
Refunds . . . . .		2,925,378.00
Agency, trust, and investment . . . . .		29,497,515.81
<i>Taxes and licenses for State . . . . .</i>		<i>2,542,573.00</i>
<i>Taxes for county . . . . .</i>		<i>3,666,618.55</i>
<i>Reimbursements for grade crossings . . . . .</i>		<i>—</i>
<i>Sinking and other permanent funds . . . . .</i>		<i>23,288,324.26</i>
<i>All other . . . . .</i>		<i>—</i>
RECAPITULATION.		
Revenue and offsets to outlays . . . . .		\$84,898,500.84
Premiums . . . . .		4,032.20
Municipal indebtedness . . . . .		34,889,810.86
Transfers and refunds . . . . .		10,278,135.77
Agency, trust, and investment . . . . .		29,497,515.81
Total receipts . . . . .		\$159,567,995.48
Balance on hand, including funds . . . . .		14,507,136.85
GRAND TOTAL . . . . .		\$174,075,132.33



## Graded According to Population of 1945.

## PAYMENTS.

Boston  
POPULATION  
766,386

Maintenance . . . . .	\$66,682,117.39
<i>Departmental</i> . . . . .	63,212,660.42
General government . . . . .	2,271,385.25
Protection of persons and property . . . . .	10,074,714.99
Health and sanitation . . . . .	5,796,641.09
Highways . . . . .	2,973,138.13
Charities . . . . .	17,016,337.05
Veterans' benefits . . . . .	428,825.35
Schools . . . . .	16,571,021.47
Libraries . . . . .	1,428,811.77
Recreation . . . . .	1,691,004.88
Pensions . . . . .	3,936,168.58
Unclassified . . . . .	1,024,511.82
<i>Public service enterprises</i> . . . . .	3,098,794.96
Electric light . . . . .	—
Water . . . . .	2,052,799.25
All other . . . . .	1,045,995.71
<i>Cemeteries</i> . . . . .	134,241.09
<i>Administration of trust funds</i> . . . . .	236,620.92
Interest . . . . .	5,565,607.49
<i>Loans, general purposes</i> . . . . .	1,746,762.18
<i>Loans, public service enterprises</i> . . . . .	3,818,845.31
<i>Loans, cemeteries</i> . . . . .	—
Outlays . . . . .	1,985,600.59
<i>Departmental</i> . . . . .	1,816,142.76
General government . . . . .	—
Protection of persons and property . . . . .	29,345.99
Health and sanitation . . . . .	322,130.05
Highways . . . . .	1,332,125.88
Charities . . . . .	29,793.28
Schools . . . . .	—
Libraries . . . . .	6,127.37
Recreation . . . . .	73,230.22
Unclassified . . . . .	23,389.97
<i>Public service enterprises</i> . . . . .	169,457.83
Electric light . . . . .	—
Water . . . . .	6,567.88
All other . . . . .	162,889.95
<i>Cemeteries</i> . . . . .	—
Municipal indebtedness . . . . .	49,610,415.08
<i>From sinking funds</i> . . . . .	15,382,037.41
<i>From revenue and other sources</i> . . . . .	11,097,672.06
<i>Bonds refunded, current year</i> . . . . .	—
<i>Temporary loans (including revenue loans)</i> . . . . .	33,000,000.00
<i>Warrants or orders, previous years</i> . . . . .	130,805.61
Transfers . . . . .	7,352,757.77
<i>To sinking funds from revenue</i> . . . . .	1,202,790.90
<i>All other</i> . . . . .	6,149,966.87
Refunds . . . . .	2,925,378.00
Agency, trust, and investment . . . . .	26,344,996.33
<i>Taxes and licenses for State</i> . . . . .	2,542,573.00
<i>Taxes for county</i> . . . . .	3,666,618.55
<i>Expenditures for grade crossings</i> . . . . .	—
<i>Sinking and other permanent funds</i> . . . . .	20,136,804.83
<i>All other</i> . . . . .	—

## RECAPITULATION.

Maintenance and interest . . . . .	\$72,247,724.88
Permanent debt (except from sinking funds) . . . . .	11,097,572.06
Sinking fund requirements from revenue . . . . .	1,202,790.90
Outlays . . . . .	1,985,600.59
Permanent debt from sinking funds . . . . .	15,382,037.41
Bonds refunded, current year . . . . .	—
Temporary loans . . . . .	33,130,805.61
Transfers (except to sinking funds) and refunds . . . . .	9,075,344.87
Agency, trust, and investment . . . . .	26,344,996.38
Total payments . . . . .	\$160,466,872.70
Balance on hand, including funds . . . . .	13,608,259.63
GRAND TOTAL . . . . .	\$174,075,132.33

<sup>1</sup> Includes serial payments amounting to \$637,037.41.

TABLE I. — *Summary of Financial Transactions. Cities*

RECEIPTS.	Worcester POPULATION 198,741	Springfield POPULATION 159,896	Fall River POPULATION 115,062	Cambridge POPULATION 111,124
REVENUE.	\$16,082,255.48	\$13,602,995.38	\$7,287,960.25	\$10,109,498.42
<b>General . . . . .</b>	<b>12,682,301.82</b>	<b>10,959,281.53</b>	<b>6,097,744.78</b>	<b>8,210,228.88</b>
<i>Taxes . . . . .</i>	<i>10,963,438.35</i>	<i>9,557,635.67</i>	<i>5,268,003.37</i>	<i>7,299,172.94</i>
Property, poll, and income	9,695,727.31	8,791,754.68	4,382,268.38	6,707,078.92
Corporation, bank, etc.	1,267,761.04	765,880.99	885,734.99	592,094.02
Licenses and permits	236,971.14	183,294.58	140,690.72	168,378.48
Fines and forfeits	12,299.16	25,783.60	5,167.96	6,246.08
Grants and gifts	1,447,042.29	1,123,170.77	683,511.66	735,835.70
For expenses	1,442,042.29	1,096,814.74	670,542.27	735,835.70
For outlays	5,000.00	31,356.03	12,969.39	—
All other	22,500.88	59,396.91	371.07	595.68
<b>Commercial . . . . .</b>	<b>3,399,953.66</b>	<b>2,643,713.85</b>	<b>1,190,215.47</b>	<b>1,899,269.54</b>
<i>Special assessments . . . . .</i>	<i>74,468.62</i>	<i>26,313.27</i>	—	<i>2,884.34</i>
To meet expenses	—	—	—	—
To meet outlays	74,468.62	26,313.27	—	2,884.34
Privileges	192,430.20	213,056.20	80,837.39	93,381.30
Departmental . . . . .	1,737,362.79	1,179,787.07	582,116.13	1,052,616.39
General government	51,815.54	28,594.24	6,949.02	9,438.44
Protection of persons and property	12,142.47	10,048.39	1,741.31	11,463.39
Health and sanitation	86,281.15	60,125.85	49,082.53	83,692.75
Highways	14,616.12	33,399.54	218.50	3,550.93
Charities	1,340,473.41	597,046.17	457,851.40	721,506.16
Veterans' benefits	43,471.84	31,529.86	14,851.52	38,210.23
Schools	125,222.03	338,779.44	18,429.68	42,546.17
Libraries	7,332.35	—	2,241.63	715.94
Recreation	13,065.95	50,699.53	—	10,657.45
Unclassified	42,941.93	29,564.05	30,750.54	130,834.93
Public service enterprises	1,270,964.34	1,201,159.86	444,462.85	658,364.44
Electric light	—	—	—	—
Water	1,270,964.34	1,201,159.86	444,106.90	658,364.44
All other	—	—	355.95	—
Cemeteries	65,126.49	—	24,355.67	53,085.04
Interest	59,601.22	23,397.45	58,443.43	38,938.03
On sinking funds	—	—	18,700.97	17,429.27
On trust and investment funds	34,390.15	2,787.99	3,350.20	3,401.18
All other	25,211.07	20,609.46	36,392.26	18,107.58
NON-REVENUE.	\$8,330,941.59	\$7,146,698.63	\$3,325,786.79	\$5,036,431.69
<b>Offsets to outlays . . . . .</b>	<b>25,649.11</b>	<b>40,049.00</b>	<b>100.00</b>	<b>15,541.17</b>
<i>Departmental . . . . .</i>	<i>1,746.63</i>	<i>40,049.00</i>	<i>100.00</i>	<i>15,541.17</i>
Public service enterprises	23,902.48	—	—	—
Cemeteries	—	—	—	—
<b>Municipal indebtedness . . . . .</b>	<b>4,378,413.24</b>	<b>4,451,571.49</b>	<b>2,000,000.00</b>	<b>2,000,000.00</b>
<i>Loans, general purposes . . . . .</i>	<i>670,000.00</i>	—	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	3,200,000.00	4,000,000.00	2,000,000.00	2,000,000.00
Unpaid warrants or orders, current year	605,806.94	451,571.49	—	—
Premiums	2,606.30	—	—	—
<b>Transfers . . . . .</b>	<b>857,403.74</b>	<b>441,497.37</b>	<b>14,644.29</b>	<b>493,983.39</b>
<i>From sinking funds . . . . .</i>	—	—	—	<i>476,000.00</i>
All other	857,403.74	441,497.37	14,644.29	17,983.39
<b>Refunds . . . . .</b>	<b>75,063.96</b>	<b>95,060.23</b>	<b>154,561.43</b>	<b>175,396.48</b>
<b>Agency, trust, and investment . . . . .</b>	<b>2,994,411.54</b>	<b>2,118,520.54</b>	<b>1,156,481.07</b>	<b>2,351,510.65</b>
<i>Taxes and licenses for State . . . . .</i>	<i>562,511.00</i>	<i>501,625.00</i>	<i>216,539.00</i>	<i>337,408.00</i>
Taxes for county	483,072.30	373,318.59	195,051.76	215,783.14
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	1,911,763.62	1,225,790.85	738,313.71	1,791,610.06
All other	36,664.62	17,866.10	6,576.60	6,709.45
RECAPITULATION.				
Revenue and offsets to outlays	\$16,107,904.59	\$13,643,044.38	\$7,288,060.25	\$10,125,039.59
Premiums	2,606.30	—	—	—
Municipal indebtedness	4,375,806.94	4,451,571.49	2,000,000.00	2,000,000.00
Transfers and refunds	932,467.70	536,557.60	169,205.72	669,379.87
Agency, trust, and investment	2,994,411.54	2,118,520.54	1,156,481.07	2,351,510.65
<b>Total receipts . . . . .</b>	<b>\$24,413,197.07</b>	<b>\$20,749,694.01</b>	<b>\$10,613,747.04</b>	<b>\$15,145,930.11</b>
Balance on hand, including funds	4,040,092.95	2,929,989.40	748,596.26	1,542,956.29
<b>GRAND TOTAL . . . . .</b>	<b>\$28,453,290.02</b>	<b>\$23,679,683.41</b>	<b>\$11,362,343.30</b>	<b>\$16,688,886.40</b>

## Graded According to Population of 1945 — Continued.

PAYMENTS.	Worcester POPULATION 198,741	Springfield POPULATION 159,896	Fall River POPULATION 115,062	Cambridge POPULATION 111,124
<b>Maintenance . . . . .</b>	<b>\$13,271,794.89</b>	<b>\$11,074,104.13</b>	<b>\$5,819,854.54</b>	<b>\$8,089,455.04</b>
<i>Departmental . . . . .</i>	<i>12,945,705.62</i>	<i>10,705,194.77</i>	<i>5,530,630.18</i>	<i>7,627,677.91</i>
General government . . . . .	497,577.61	576,430.38	196,616.13	415,217.12
Protection of persons and property . . . . .	1,959,227.25	1,980,530.38	989,805.03	1,230,779.20
Health and sanitation . . . . .	1,069,573.59	1,105,844.47	347,766.56	793,497.26
Highways . . . . .	671,105.42	555,443.64	264,140.84	507,346.06
Charities . . . . .	3,509,550.99	1,636,468.64	1,562,429.67	1,794,375.38
Veterans' benefits . . . . .	235,780.58	121,021.97	62,344.10	108,271.19
Schools . . . . .	3,892,449.81	3,686,642.27	1,568,385.38	1,931,051.95
Libraries . . . . .	224,732.29	244,443.00	58,017.13	90,957.43
Recreation . . . . .	243,320.37	345,412.78	85,740.17	192,599.77
Pensions . . . . .	539,089.74	371,635.65	266,417.23	510,276.70
Unclassified . . . . .	103,297.97	81,321.59	128,967.94	53,305.85
<i>Public service enterprises . . . . .</i>	<i>246,044.82</i>	<i>360,375.16</i>	<i>220,739.10</i>	<i>374,760.87</i>
Electric light . . . . .	—	—	—	—
Water . . . . .	246,044.82	360,375.16	219,703.58	374,760.87
All other . . . . .	—	—	1,035.52	—
<i>Cemeteries . . . . .</i>	<i>74,417.30</i>	<i>—</i>	<i>65,214.44</i>	<i>84,433.02</i>
<i>Administration of trust funds . . . . .</i>	<i>5,627.15</i>	<i>8,534.20</i>	<i>3,270.82</i>	<i>2,583.24</i>
<b>Interest . . . . .</b>	<b>131,041.61</b>	<b>367,525.91</b>	<b>93,673.05</b>	<b>225,908.60</b>
<i>Loans, general purposes . . . . .</i>	<i>95,521.61</i>	<i>177,492.16</i>	<i>87,478.05</i>	<i>210,302.35</i>
<i>Loans, public service enterprises . . . . .</i>	<i>35,520.00</i>	<i>190,033.75</i>	<i>6,195.00</i>	<i>15,606.25</i>
<i>Loans, cemeteries . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays . . . . .</b>	<b>914,919.93</b>	<b>392,349.22</b>	<b>65,202.29</b>	<b>197,825.86</b>
<i>Departmental . . . . .</i>	<i>686,251.66</i>	<i>335,080.72</i>	<i>47,972.73</i>	<i>187,665.12</i>
General government . . . . .	—	5,044.82	467.48	18,614.02
Protection of persons and property . . . . .	—	38,324.59	150.00	27,393.00
Health and sanitation . . . . .	170,732.23	132,624.55	—	32,237.08
Highways . . . . .	650.00	117,121.81	6,152.22	105,306.45
Charities . . . . .	14,965.00	1,508.53	495.45	—
Schools . . . . .	44,980.00	15,657.88	37,150.93	—
Libraries . . . . .	565.00	—	3,556.65	—
Recreation . . . . .	16,860.34	24,798.54	—	4,114.57
Unclassified . . . . .	437,499.09	—	—	—
<i>Public service enterprises . . . . .</i>	<i>225,598.92</i>	<i>57,268.50</i>	<i>17,229.56</i>	<i>1,843.96</i>
Electric light . . . . .	—	—	—	—
Water . . . . .	225,598.92	57,268.50	17,229.56	1,843.96
All other . . . . .	—	—	—	—
<i>Cemeteries . . . . .</i>	<i>3,069.35</i>	<i>—</i>	<i>—</i>	<i>8,316.78</i>
<b>Municipal indebtedness . . . . .</b>	<b>6,497,933.50</b>	<b>5,892,594.83</b>	<b>3,116,721.29</b>	<b>3,632,952.93</b>
<i>From sinking funds . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>1,476,000.00</i>
<i>From revenue and other sources . . . . .</i>	<i>1,800,000.00</i>	<i>1,139,000.00</i>	<i>816,721.29</i>	<i>1,156,952.93</i>
<i>Bonds refunded, current year . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans) . . . . .</i>	<i>4,200,000.00</i>	<i>4,500,000.00</i>	<i>2,300,000.00</i>	<i>2,000,000.00</i>
<i>Warrants or orders, previous years . . . . .</i>	<i>497,933.50</i>	<i>253,594.83</i>	<i>—</i>	<i>—</i>
<b>Transfers . . . . .</b>	<b>857,403.74</b>	<b>441,497.37</b>	<b>14,644.29</b>	<b>493,983.39</b>
<i>To sinking funds from revenue . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other . . . . .</i>	<i>857,403.74</i>	<i>441,497.37</i>	<i>14,644.29</i>	<i>493,983.39</i>
<b>Refunds . . . . .</b>	<b>75,063.96</b>	<b>95,060.23</b>	<b>154,561.43</b>	<b>175,396.48</b>
<b>Agency, trust, and investment . . . . .</b>	<b>3,174,966.96</b>	<b>2,447,184.30</b>	<b>1,164,112.35</b>	<b>1,643,416.48</b>
<i>Taxes and licenses for State . . . . .</i>	<i>562,911.00</i>	<i>501,625.00</i>	<i>216,539.00</i>	<i>337,708.00</i>
<i>Taxes for county . . . . .</i>	<i>483,072.30</i>	<i>373,318.59</i>	<i>195,061.76</i>	<i>115,783.14</i>
<i>Expenditures for grade crossings . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds . . . . .</i>	<i>2,092,350.24</i>	<i>1,554,548.81</i>	<i>745,905.39</i>	<i>1,083,484.79</i>
<i>All other . . . . .</i>	<i>36,633.42</i>	<i>17,691.90</i>	<i>6,616.20</i>	<i>6,740.55</i>

## RECAPITULATION.

Maintenance and interest . . . . .	\$13,402,836.50	\$11,441,630.04	\$5,913,527.59	\$8,315,363.64
Permanent debt (except from sinking funds) . . . . .	1,800,000.00	1,139,000.00	816,721.29	1,156,952.93
Sinking fund requirements from revenue . . . . .	—	—	—	—
Outlays . . . . .	914,919.93	392,349.22	65,202.29	197,825.86
Permanent debt from sinking funds . . . . .	—	—	—	1,476,000.00
Bonds refunded, current year . . . . .	—	—	—	—
Temporary loans . . . . .	4,697,933.50	4,753,594.83	2,300,000.00	2,000,000.00
Transfers (except to sinking funds) and refunds . . . . .	932,467.70	536,557.60	169,205.72	669,379.87
Agency, trust, and investment . . . . .	3,174,966.96	2,447,184.30	1,164,112.35	1,643,416.48
<b>Total payments . . . . .</b>	<b>\$24,923,124.59</b>	<b>\$20,710,315.99</b>	<b>\$10,428,769.24</b>	<b>\$14,458,938.78</b>
<i>Balance on hand, including funds . . . . .</i>	<i>3,530,165.43</i>	<i>2,969,367.42</i>	<i>933,574.06</i>	<i>2,229,947.62</i>
<b>GRAND TOTAL . . . . .</b>	<b>\$28,453,290.02</b>	<b>\$23,679,683.41</b>	<b>\$11,362,343.30</b>	<b>\$16,688,886.40</b>

<sup>1</sup> Includes \$60,000 serial debt paid from sinking fund surplus.



TABLE I. — *Summary of Financial Transactions. Cities*

RECEIPTS.	New Bedford POPULATION 110,308	Somerville POPULATION 105,883	Lynn POPULATION 105,153	Lowell POPULATION 101,229
REVENUE.	\$7,812,014.47	\$6,786,257.07	\$7,808,438.12	\$7,489,203.75
General . . . . .	6,465,560.63	5,639,319.39	6,139,098.44	6,213,493.60
<i>Taxes</i> . . . . .	5,413,176.85	5,039,376.54	5,191,197.08	5,256,885.06
Property, poll, and income . . . . .	4,508,165.93	4,760,297.83	4,682,316.73	4,776,103.34
Corporation, bank, etc. . . . .	905,010.92	279,078.71	508,880.35	480,781.72
<i>Licenses and permits</i> . . . . .	96,175.30	96,507.81	123,104.68	115,229.78
<i>Fines and forfeits</i> . . . . .	5,719.04	3,447.81	6,329.60	1,333.93
<i>Grants and gifts</i> . . . . .	949,466.66	499,587.23	818,402.08	840,044.83
For expenses . . . . .	949,466.66	499,587.23	818,402.08	840,044.83
For outlays . . . . .	—	—	—	—
<i>All other</i> . . . . .	1,022.78	—	65.00	—
Commercial . . . . .	1,346,453.84	1,146,937.68	1,669,339.68	1,275,710.15
<i>Special assessments</i> . . . . .	590.98	—	20,194.75	832.00
To meet expenses . . . . .	590.98	—	—	832.00
To meet outlays . . . . .	—	—	20,194.75	—
<i>Privileges</i> . . . . .	86,834.70	83,820.15	80,152.75	61,332.07
<i>Departmental</i> . . . . .	699,768.63	527,953.13	867,432.93	746,846.75
General government . . . . .	12,824.30	7,362.15	7,220.30	7,039.29
Protection of persons and property . . . . .	2,381.41	1,704.43	2,771.99	37,020.21
Health and sanitation . . . . .	47,645.54	27,584.10	36,999.47	9,283.17
Highways . . . . .	4,890.38	369.50	50,565.84	2,865.26
Charities . . . . .	543,617.15	374,726.52	631,616.61	595,193.05
Veterans' benefits . . . . .	16,246.89	19,182.50	23,209.59	24,455.58
Schools . . . . .	47,574.62	19,697.01	38,776.14	41,933.95
Libraries . . . . .	1,318.09	3,447.94	4,512.59	998.23
Recreation . . . . .	2,782.61	316.25	30,017.80	6,417.00
Unclassified . . . . .	20,487.64	73,562.73	41,742.60	21,641.01
<i>Public service enterprises</i> . . . . .	453,771.15	515,172.30	631,610.72	393,259.99
Electric light . . . . .	—	—	—	—
Water . . . . .	433,716.75	515,172.30	631,610.72	393,254.69
All other . . . . .	20,054.40	—	—	5.30
<i>Cemeteries</i> . . . . .	35,178.81	—	48,856.54	29,723.65
<i>Interest</i> . . . . .	70,309.57	19,992.10	21,091.99	43,715.69
On sinking funds . . . . .	23,713.86	—	—	—
On trust and investment funds . . . . .	16,899.60	1,647.75	3,715.00	4,546.19
All other . . . . .	29,696.11	18,344.35	17,376.99	39,169.50
NON-REVENUE.	\$3,476,115.72	\$4,043,211.07	\$4,634,413.87	\$3,644,231.71
Offsets to outlays . . . . .	31,000.00	1,900.00	8,860.89	4,625.00
<i>Departmental</i> . . . . .	31,000.00	1,900.00	2,923.30	4,625.00
<i>Public service enterprises</i> . . . . .	—	—	5,937.59	—
<i>Cemeteries</i> . . . . .	—	—	—	—
Municipal indebtedness . . . . .	1,762,561.57	2,950,000.00	3,200,000.00	2,560,000.00
<i>Loans, general purposes</i> . . . . .	—	50,000.00	—	—
<i>Loans, public service enterprises</i> . . . . .	—	—	—	—
<i>Loans, cemeteries</i> . . . . .	—	—	—	—
<i>Bonds refunded, current year</i> . . . . .	96,636.00	—	—	—
<i>Temporary loans (including revenue loans)</i> . . . . .	1,500,000.00	2,900,000.00	3,200,000.00	2,500,000.00
<i>Unpaid warrants or orders, current year</i> . . . . .	165,925.57	—	—	—
<i>Premiums</i> . . . . .	—	—	—	—
Transfers . . . . .	207,641.56	7,486.32	87,500.73	16,235.00
<i>From sinking funds</i> . . . . .	—	—	—	—
<i>All other</i> . . . . .	207,641.56	7,486.32	87,500.73	16,235.00
Refunds . . . . .	122,881.97	106,063.75	31,309.81	108,894.26
Agency, trust, and investment . . . . .	1,352,030.62	977,761.00	1,306,742.44	1,014,477.45
<i>Taxes and licenses for State</i> . . . . .	225,907.00	208,765.00	263,538.00	192,763.00
<i>Taxes for county</i> . . . . .	203,555.97	133,510.01	224,744.59	123,293.59
<i>Reimbursements for grade crossings</i> . . . . .	—	—	—	—
<i>Sinking and other permanent funds</i> . . . . .	913,200.00	629,329.32	811,879.85	693,269.50
<i>All other</i> . . . . .	9,367.65	6,166.67	7,080.60	5,161.36
RECAPITULATION.				
Revenue and offsets to outlays . . . . .	\$7,843,014.47	\$6,788,157.07	\$7,817,299.01	\$7,493,828.75
Premiums . . . . .	—	—	—	—
Municipal indebtedness . . . . .	1,762,561.57	2,950,000.00	3,200,000.00	2,500,000.00
Transfers and refunds . . . . .	330,523.53	113,550.07	118,810.54	125,129.26
Agency, trust, and investment . . . . .	1,352,030.62	977,761.00	1,306,742.44	1,014,477.45
Total receipts . . . . .	\$11,288,130.19	\$10,829,468.14	\$12,442,851.99	\$11,133,435.46
Balance on hand, including funds . . . . .	890,724.52	713,394.02	1,928,033.75	615,517.42
GRAND TOTAL . . . . .	\$12,178,854.71	\$11,542,862.16	\$14,370,885.74	\$11,748,952.88



## Graded According to Population of 1945 — Continued.

PAYMENTS.	New Bedford POPULATION 110,308	Somerville POPULATION 105,883	Lynn POPULATION 105,153	Lowell POPULATION 101,229
<b>Maintenance . . . . .</b>	<b>\$6,287,945.52</b>	<b>\$5,291,483.62</b>	<b>\$6,305,089.50</b>	<b>\$6,026,023.50</b>
<i>Departmental . . . . .</i>	<i>5,990,376.58</i>	<i>5,068,933.58</i>	<i>5,971,196.21</i>	<i>5,688,972.06</i>
General government . . . . .	240,901.62	258,911.03	212,502.18	291,176.74
Protection of persons and property . . . . .	944,976.20	841,806.12	922,250.03	932,575.75
Health and sanitation . . . . .	466,372.44	513,219.60	499,775.09	349,408.43
Highways . . . . .	394,050.42	243,415.88	338,779.35	326,272.04
Charities . . . . .	1,674,977.90	963,052.01	1,774,762.36	1,891,058.70
Veterans' benefits . . . . .	51,000.40	70,359.93	78,695.10	133,257.55
Schools . . . . .	1,713,574.54	1,724,006.57	1,619,601.75	1,349,453.23
Libraries . . . . .	79,432.96	95,043.06	113,194.85	44,506.14
Recreation . . . . .	75,992.69	114,606.84	136,684.97	52,773.70
Pensions . . . . .	294,603.22	213,870.78	207,683.45	253,892.85
Unclassified . . . . .	54,494.19	50,641.76	67,267.08	64,596.93
<i>Public service enterprises . . . . .</i>	<i>230,430.21</i>	<i>199,523.07</i>	<i>237,275.82</i>	<i>292,669.52</i>
Electric light . . . . .	—	—	—	—
Water . . . . .	229,583.25	199,523.07	237,275.82	290,658.94
All other . . . . .	846.96	—	—	2,010.58
<i>Cemeteries . . . . .</i>	<i>64,864.67</i>	<i>—</i>	<i>93,364.24</i>	<i>41,610.84</i>
<i>Administration of trust funds . . . . .</i>	<i>2,274.06</i>	<i>3,026.97</i>	<i>3,253.23</i>	<i>2,771.08</i>
<b>Interest . . . . .</b>	<b>144,034.16</b>	<b>193,332.87</b>	<b>123,109.18</b>	<b>109,111.30</b>
<i>Loans, general purposes . . . . .</i>	<i>117,595.41</i>	<i>111,875.86</i>	<i>118,291.68</i>	<i>99,501.80</i>
<i>Loans, public service enterprises . . . . .</i>	<i>26,438.75</i>	<i>81,457.01</i>	<i>4,817.50</i>	<i>9,610.00</i>
<i>Loans, cemeteries . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays . . . . .</b>	<b>19,192.66</b>	<b>53,531.52</b>	<b>198,001.06</b>	<b>50,175.44</b>
<i>Departmental . . . . .</i>	<i>14,669.81</i>	<i>53,531.52</i>	<i>189,812.46</i>	<i>49,135.07</i>
General government . . . . .	230.91	135.00	—	—
Protection of persons and property . . . . .	7,619.59	7,601.44	2,160.00	17,234.48
Health and sanitation . . . . .	1,493.30	757.50	75,783.02	29,863.21
Highways . . . . .	—	450.00	111,869.43	—
Charities . . . . .	—	470.25	—	—
Schools . . . . .	3,088.01	—	—	—
Libraries . . . . .	177.00	—	—	—
Recreation . . . . .	—	42,560.32	—	2,037.38
Unclassified . . . . .	2,061.00	1,557.01	—	—
<i>Public service enterprises . . . . .</i>	<i>4,622.85</i>	<i>—</i>	<i>2,948.28</i>	<i>1,040.37</i>
Electric light . . . . .	—	—	—	—
Water . . . . .	4,522.85	—	2,948.28	1,040.37
All other . . . . .	—	—	—	—
<i>Cemeteries . . . . .</i>	<i>—</i>	<i>—</i>	<i>5,240.33</i>	<i>—</i>
<b>Municipal Indebtedness . . . . .</b>	<b>2,856,440.26</b>	<b>4,205,357.07</b>	<b>4,952,617.54</b>	<b>4,217,035.30</b>
<i>From sinking funds . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources . . . . .</i>	<i>1,109,112.80</i>	<i>1,005,357.07</i>	<i>852,617.54</i>	<i>967,035.30</i>
<i>Bonds refunded, current year . . . . .</i>	<i>96,636.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans) . . . . .</i>	<i>1,600,000.00</i>	<i>3,200,000.00</i>	<i>4,100,000.00</i>	<i>3,250,000.00</i>
<i>Warrants or orders, previous years . . . . .</i>	<i>150,691.46</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers . . . . .</b>	<b>207,641.56</b>	<b>7,486.32</b>	<b>87,500.73</b>	<b>16,235.00</b>
<i>To sinking funds from revenue . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other . . . . .</i>	<i>207,641.56</i>	<i>7,486.32</i>	<i>87,500.73</i>	<i>16,235.00</i>
<b>Refunds . . . . .</b>	<b>122,881.97</b>	<b>106,063.75</b>	<b>31,309.81</b>	<b>108,894.26</b>
<b>Agency, trust, and investment . . . . .</b>	<b>1,614,047.24</b>	<b>1,056,296.72</b>	<b>1,279,120.38</b>	<b>1,009,168.98</b>
<i>Taxes and licenses for State . . . . .</i>	<i>225,907.00</i>	<i>208,768.00</i>	<i>263,558.00</i>	<i>192,753.00</i>
<i>Taxes for county . . . . .</i>	<i>203,555.97</i>	<i>133,510.01</i>	<i>224,744.59</i>	<i>123,293.59</i>
<i>Expenditures for grade crossings . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds . . . . .</i>	<i>1,175,216.62</i>	<i>707,878.84</i>	<i>783,814.79</i>	<i>687,916.03</i>
<i>All other . . . . .</i>	<i>9,367.65</i>	<i>6,142.87</i>	<i>7,023.00</i>	<i>5,206.36</i>

## RECAPITULATION.

Maintenance and interest . . . . .	\$6,431,979.68	\$5,484,816.49	\$6,428,198.68	\$6,135,134.80
Permanent debt (except from sinking funds) . . . . .	1,109,112.80	1,005,357.07	852,617.54	967,035.30
Sinking fund requirements from revenue . . . . .	—	—	—	—
Outlays . . . . .	19,192.66	53,531.52	198,001.06	50,175.44
Permanent debt from sinking funds . . . . .	—	—	—	—
Bonds refunded, current year . . . . .	96,636.00	—	—	—
Temporary loans . . . . .	1,650,691.46	3,200,000.00	4,100,000.00	3,250,000.00
Transfers (except to sinking funds) and refunds . . . . .	330,523.53	113,550.07	118,810.54	125,129.26
Agency, trust, and investment . . . . .	1,614,047.24	1,056,296.72	1,279,120.38	1,009,168.98
<b>Total payments . . . . .</b>	<b>\$11,252,183.37</b>	<b>\$10,913,551.87</b>	<b>\$12,976,748.20</b>	<b>\$11,536,643.78</b>
Balance on hand, including funds . . . . .	926,671.34	629,310.29	1,394,187.54	212,309.10
<b>GRAND TOTAL . . . . .</b>	<b>\$12,178,854.71</b>	<b>\$11,542,862.16</b>	<b>\$14,370,885.74</b>	<b>\$11,748,952.88</b>

<sup>1</sup> Includes \$960.58 paid from balances of Federal grants for outlays.

TABLE I. — *Summary of Financial Transactions. Cities*

RECEIPTS.	Lawrence POPULATION 85,603	Quincy POPULATION 82,084	Newton POPULATION 77,257	Medford POPULATION 67,071
<b>REVENUE.</b>	<b>\$5,229,824.50</b>	<b>\$6,389,183.41</b>	<b>\$6,622,602.00</b>	<b>\$4,523,794.67</b>
<b>General</b> . . . . .	<b>4,508,136.18</b>	<b>4,845,785.11</b>	<b>5,546,309.43</b>	<b>3,744,393.37</b>
<i>Taxes</i> . . . . .	<i>3,918,078.26</i>	<i>4,287,994.66</i>	<i>5,035,177.83</i>	<i>3,369,525.05</i>
Property, poll, and income	3,269,661.59	3,926,704.36	4,678,065.23	3,183,238.03
Corporation, bank, etc.	648,416.67	361,290.30	357,112.60	186,287.02
<i>Licenses and permits</i> . . . . .	<i>99,640.85</i>	<i>78,408.81</i>	<i>38,170.00</i>	<i>12,888.25</i>
<i>Fines and forfeits</i> . . . . .	<i>4,478.53</i>	<i>5,095.99</i>	<i>6,259.36</i>	<i>1,260.45</i>
<i>Grants and gifts</i> . . . . .	<i>486,037.54</i>	<i>457,398.19</i>	<i>466,702.24</i>	<i>360,719.62</i>
For expenses	486,037.54	442,963.01	466,702.24	360,719.62
For outlays	—	14,435.18	—	—
<i>All other</i> . . . . .	<i>201.00</i>	<i>16,887.46</i>	<i>—</i>	<i>—</i>
<b>Commercial</b> . . . . .	<b>721,688.32</b>	<b>1,543,398.30</b>	<b>1,076,292.57</b>	<b>779,401.30</b>
<i>Special assessments</i> . . . . .	<i>1,241.17</i>	<i>17,729.74</i>	<i>80,199.29</i>	<i>13,729.98</i>
To meet expenses	456.32	—	12,157.49	—
To meet outlays	804.85	17,729.74	68,041.80	13,729.98
<i>Privileges</i> . . . . .	<i>60,359.02</i>	<i>82,840.54</i>	<i>116,366.74</i>	<i>63,077.64</i>
<i>Departmental</i> . . . . .	<i>345,551.82</i>	<i>865,271.26</i>	<i>425,198.17</i>	<i>370,812.22</i>
General government	5,964.44	5,072.56	17,295.77	6,172.69
Protection of persons and property	5,979.05	2,031.08	4,235.52	656.43
Health and sanitation	28,067.17	39,598.24	11,326.95	12,378.43
Highways	17.81	889.98	2,039.01	398.60
Charities	282,176.30	778,210.28	202,663.35	247,758.90
Veterans' benefits	15,685.26	5,992.20	3,893.50	6,214.50
Schools	4,674.79	7,750.97	137,654.05	43,031.66
Libraries	764.25	4,816.49	11,976.48	3,317.17
Recreation	170.00	946.78	1,789.65	8.50
Unclassified	1,852.75	19,962.68	32,323.89	50,875.34
<i>Public service enterprises</i> . . . . .	<i>286,403.52</i>	<i>432,750.49</i>	<i>419,487.25</i>	<i>252,157.59</i>
Electric light	—	—	—	—
Water	286,403.52	482,750.49	419,487.25	252,157.59
All other	—	—	—	—
<i>Cemeteries</i> . . . . .	<i>15,446.11</i>	<i>58,386.01</i>	<i>—</i>	<i>56,048.20</i>
<i>Interest</i> . . . . .	<i>12,886.68</i>	<i>56,420.26</i>	<i>36,041.12</i>	<i>23,575.67</i>
On sinking funds	—	—	—	—
On trust and investment funds	245.27	16,980.65	13,361.46	2,608.54
All other	12,641.41	39,439.61	22,679.66	20,967.13
<b>NON-REVENUE.</b>	<b>\$3,616,207.13</b>	<b>\$2,491,660.77</b>	<b>\$3,570,913.35</b>	<b>\$2,316,735.46</b>
<b>Offsets to outlays</b> . . . . .	<b>15,100.00</b>	<b>5,699.81</b>	<b>20,250.46</b>	<b>12,790.90</b>
<i>Departmental</i> . . . . .	<i>15,100.00</i>	<i>5,699.81</i>	<i>20,250.46</i>	<i>7,777.25</i>
<i>Public service enterprises</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>5,013.65</i>
<i>Cemeteries</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b> . . . . .	<b>2,572,039.13</b>	<b>1,408,938.80</b>	<b>1,762,844.37</b>	<b>1,550,000.00</b>
<i>Loans, general purposes</i> . . . . .	<i>—</i>	<i>8,500.00</i>	<i>500,000.00</i>	<i>—</i>
<i>Loans, public service enterprises</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i> . . . . .	<i>2,500,000.00</i>	<i>1,400,000.00</i>	<i>1,000,000.00</i>	<i>1,550,000.00</i>
<i>Temporary loans (including revenue loans)</i> . . . . .	<i>72,039.13</i>	<i>438.80</i>	<i>256,535.37</i>	<i>—</i>
<i>Unpaid warrants or orders, current year</i> . . . . .	<i>—</i>	<i>—</i>	<i>6,309.00</i>	<i>—</i>
<i>Premiums</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b> . . . . .	<b>3,244.73</b>	<b>15,213.68</b>	<b>7,281.85</b>	<b>6,695.74</b>
<i>From sinking funds</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i> . . . . .	<i>3,244.73</i>	<i>15,213.68</i>	<i>7,281.85</i>	<i>6,695.74</i>
<b>Refunds</b> . . . . .	<b>10,048.60</b>	<b>17,691.21</b>	<b>14,309.24</b>	<b>28,198.12</b>
<b>Agency, trust, and investment</b> . . . . .	<b>1,015,774.67</b>	<b>1,044,117.27</b>	<b>1,766,227.43</b>	<b>719,050.70</b>
<i>Taxes and licenses for State</i> . . . . .	<i>186,069.00</i>	<i>245,630.00</i>	<i>312,906.00</i>	<i>156,937.00</i>
<i>Taxes for county</i> . . . . .	<i>157,775.24</i>	<i>143,610.74</i>	<i>200,148.92</i>	<i>100,384.05</i>
<i>Reimbursements for grade crossings</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i> . . . . .	<i>669,088.88</i>	<i>644,478.13</i>	<i>1,243,915.34</i>	<i>455,638.99</i>
<i>All other</i> . . . . .	<i>3,841.55</i>	<i>10,398.40</i>	<i>9,257.17</i>	<i>6,090.66</i>
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays . . . . .	\$5,244,924.50	\$6,394,883.22	\$6,642,852.46	\$4,536,585.57
Premiums . . . . .	—	—	6,309.00	—
Municipal indebtedness . . . . .	2,572,039.13	1,408,938.80	1,756,535.37	1,550,000.00
Transfers and refunds . . . . .	13,293.33	32,904.89	21,591.09	34,893.86
Agency, trust, and investment . . . . .	1,015,774.67	1,044,117.27	1,766,227.43	719,050.70
<b>Total receipts</b> . . . . .	<b>\$8,846,031.63</b>	<b>\$8,880,844.18</b>	<b>\$10,193,515.35</b>	<b>\$6,840,530.13</b>
Balance on hand, including funds . . . . .	1,541,870.34	1,144,489.44	1,588,630.12	602,468.91
<b>GRAND TOTAL</b> . . . . .	<b>\$10,387,901.97</b>	<b>\$10,025,333.62</b>	<b>\$11,782,145.47</b>	<b>\$7,442,999.04</b>

## Graded According to Population of 1945 — Continued.

PAYMENTS.	Lawrence POPULATION 85,603	Quincy POPULATION 82,084	Newton POPULATION 77,257	Medford POPULATION 67,071
<b>Maintenance . . . . .</b>	<b>\$4,562,483.41</b>	<b>\$5,151,596.46</b>	<b>\$5,282,683.12</b>	<b>\$3,420,632.67</b>
<i>Departmental . . . . .</i>	<i>4,307,572.07</i>	<i>4,905,321.71</i>	<i>5,032,986.89</i>	<i>3,261,214.87</i>
General government . . . . .	178,647.82	220,359.85	231,933.75	185,780.81
Protection of persons and property . . . . .	723,248.52	761,491.43	737,928.61	529,061.45
Health and sanitation . . . . .	438,075.11	548,754.13	447,642.97	262,571.37
Highways . . . . .	309,257.67	334,598.18	672,243.91	202,423.77
Charities . . . . .	968,457.70	1,360,974.98	575,498.54	612,891.48
Veterans' benefits . . . . .	53,286.27	44,102.53	19,981.12	27,902.58
Schools . . . . .	1,268,461.37	1,311,307.71	1,882,384.43	1,189,121.07
Libraries . . . . .	54,245.83	94,250.94	123,286.05	50,098.69
Recreation . . . . .	79,445.18	86,304.03	137,061.75	61,498.01
Pensions . . . . .	163,056.10	113,756.04	178,254.43	90,032.36
Unclassified . . . . .	71,390.50	29,421.89	26,771.33	49,832.78
<i>Public service enterprises . . . . .</i>	<i>221,399.07</i>	<i>180,928.21</i>	<i>245,435.73</i>	<i>111,043.92</i>
Electric light . . . . .	—	—	—	—
Water . . . . .	221,399.07	180,928.21	245,435.73	111,043.92
All other . . . . .	—	—	—	—
<i>Cemeteries . . . . .</i>	<i>31,516.27</i>	<i>60,523.12</i>	—	<i>45,783.07</i>
<i>Administration of trust funds . . . . .</i>	<i>1,996.00</i>	<i>4,823.42</i>	<i>4,260.50</i>	<i>2,591.31</i>
<b>Interest . . . . .</b>	<b>\$4,103.80</b>	<b>\$28,252.57</b>	<b>\$145,555.99</b>	<b>\$118,109.97</b>
<i>Loans, general purposes . . . . .</i>	<i>46,498.80</i>	<i>69,727.36</i>	<i>130,543.62</i>	<i>74,342.69</i>
<i>Loans, public service enterprises . . . . .</i>	<i>7,605.00</i>	<i>58,525.21</i>	<i>15,212.37</i>	<i>43,154.78</i>
<i>Loans, cemeteries . . . . .</i>	—	—	—	<i>612.50</i>
<b>Outlays . . . . .</b>	<b>\$4,313.90</b>	<b>\$192,973.16</b>	<b>\$272,057.82</b>	<b>\$95,514.93</b>
<i>Departmental . . . . .</i>	<i>52,617.98</i>	<i>170,751.24</i>	<i>263,940.46</i>	<i>51,278.08</i>
General government . . . . .	1,258.75	516.01	—	—
Protection of persons and property . . . . .	36,197.26	2,856.21	5,140.22	1,621.19
Health and sanitation . . . . .	485.10	50,407.77	115,243.33	29,102.54
Highways . . . . .	7,547.07	101,399.53	109,233.78	4,366.47
Charities . . . . .	—	10,930.27	—	1,201.10
Schools . . . . .	5,742.99	401.40	16,275.30	—
Libraries . . . . .	—	1,260.00	—	—
Recreation . . . . .	300.00	2,980.05	14,047.83	14,986.78
Unclassified . . . . .	986.81	—	4,000.00	—
<i>Public service enterprises . . . . .</i>	<i>1,795.92</i>	<i>20,814.92</i>	<i>8,117.36</i>	<i>42,192.72</i>
Electric light . . . . .	—	—	—	—
Water . . . . .	1,795.92	20,814.92	8,117.36	42,192.72
All other . . . . .	—	—	—	—
<i>Cemeteries . . . . .</i>	—	<i>1,407.00</i>	—	<i>2,044.13</i>
<b>Municipal indebtedness . . . . .</b>	<b>\$3,457,714.07</b>	<b>\$2,457,061.44</b>	<b>\$1,818,000.92</b>	<b>\$2,482,580.29</b>
<i>From sinking funds . . . . .</i>	—	—	—	—
<i>From revenue and other sources . . . . .</i>	<i>367,218.98</i>	<i>753,698.85</i>	<i>617,116.46</i>	<i>632,580.29</i>
<i>Bonds refunded, current year . . . . .</i>	—	—	—	—
<i>Temporary loans (including revenue loans) . . . . .</i>	<i>3,000,000.00</i>	<i>1,700,000.00</i>	<i>1,000,000.00</i>	<i>1,850,000.00</i>
<i>Warrants or orders, previous years . . . . .</i>	<i>90,495.09</i>	<i>3,362.59</i>	<i>200,884.46</i>	—
<b>Transfers . . . . .</b>	<b>\$3,244.73</b>	<b>\$15,213.68</b>	<b>\$7,281.85</b>	<b>\$6,695.74</b>
<i>To sinking funds from revenue . . . . .</i>	—	—	—	—
<i>All other . . . . .</i>	<i>3,244.73</i>	<i>15,213.68</i>	<i>7,281.85</i>	<i>6,695.74</i>
<b>Refunds . . . . .</b>	<b>\$10,048.60</b>	<b>\$17,691.21</b>	<b>\$14,309.24</b>	<b>\$28,198.12</b>
<b>Agency, trust, and investment . . . . .</b>	<b>\$1,005,131.28</b>	<b>\$1,035,231.90</b>	<b>\$1,803,976.85</b>	<b>\$716,795.98</b>
<i>Taxes and licenses for State . . . . .</i>	<i>185,069.00</i>	<i>245,630.00</i>	<i>312,906.00</i>	<i>156,937.00</i>
<i>Taxes for county . . . . .</i>	<i>157,775.24</i>	<i>143,610.74</i>	<i>200,148.92</i>	<i>100,384.05</i>
<i>Expenditures for grade crossings . . . . .</i>	—	—	—	—
<i>Sinking and other permanent funds . . . . .</i>	<i>658,445.49</i>	<i>635,360.26</i>	<i>1,281,692.96</i>	<i>453,395.67</i>
<i>All other . . . . .</i>	<i>3,841.65</i>	<i>10,630.90</i>	<i>9,228.97</i>	<i>6,079.26</i>

## RECAPITULATION.

Maintenance and interest . . . . .	\$4,616,587.21	\$5,270,849.03	\$5,428,239.11	\$3,538,742.64
Permanent debt (except from sinking funds) . . . . .	367,218.98	753,698.85	617,116.46	632,580.29
Sinking fund requirements from revenue . . . . .	—	—	—	—
Outlays . . . . .	54,313.90	192,973.16	272,057.82	95,514.93
Permanent debt from sinking funds . . . . .	—	—	—	—
Bonds refunded, current year . . . . .	—	—	—	—
Temporary loans . . . . .	3,090,495.09	1,703,362.59	1,200,884.46	1,850,000.00
Transfers (except to sinking funds) and refunds . . . . .	13,293.33	32,904.89	21,591.09	34,893.86
Agency, trust, and investment . . . . .	1,005,131.28	1,035,231.90	1,803,976.85	716,795.98
<b>Total payments . . . . .</b>	<b>\$9,147,039.79</b>	<b>\$8,998,020.42</b>	<b>\$9,343,865.79</b>	<b>\$6,868,527.70</b>
Balance on hand, including funds . . . . .	1,240,862.18	1,027,313.20	2,438,279.68	574,471.34
<b>GRAND TOTAL . . . . .</b>	<b>\$10,387,901.97</b>	<b>\$10,025,333.62</b>	<b>\$11,782,145.47</b>	<b>\$7,442,999.04</b>



TABLE I. — *Summary of Financial Transactions. Cities*

RECEIPTS.	Brockton POPULATION 65,202	Malden POPULATION 59,567	Holyoke POPULATION 53,775	Pittsfield POPULATION 53,560
<b>REVENUE.</b>	<b>\$5,160,333.93</b>	<b>\$4,333,353.42</b>	<b>\$5,317,545.43</b>	<b>\$3,336,287.09</b>
<b>General . . . . .</b>	<b>4,030,334.13</b>	<b>3,531,100.35</b>	<b>3,180,813.74</b>	<b>2,774,023.04</b>
Taxes . . . . .	3,371,657.69	3,112,472.36	2,648,272.91	2,318,259.82
Property, poll, and income . . . . .	3,154,586.50	2,928,944.30	2,178,038.85	2,071,282.94
Corporation, bank, etc. . . . .	217,071.19	183,528.06	470,234.06	246,976.88
Licenses and permits . . . . .	60,784.87	41,005.25	72,106.11	76,766.26
Fines and forfeits . . . . .	1,664.00	5,231.60	1,523.49	8,078.69
Grants and gifts . . . . .	586,393.43	365,984.65	458,911.23	369,914.94
For expenses . . . . .	586,393.43	365,984.65	458,911.23	369,914.94
For outlays . . . . .	—	—	—	—
All other . . . . .	9,834.14	6,406.49	—	1,003.33
<b>Commercial . . . . .</b>	<b>1,130,049.80</b>	<b>802,253.07</b>	<b>2,136,731.69</b>	<b>562,264.05</b>
Special assessments . . . . .	11,456.35	34,792.57	—	6,835.07
To meet expenses . . . . .	1,538.65	12,416.61	—	5,621.52
To meet outlays . . . . .	9,897.70	22,375.96	—	1,213.55
Privileges . . . . .	64,327.40	47,551.22	47,669.21	49,414.18
Departmental . . . . .	1713,863.23	331,929.62	284,508.64	262,126.13
General government . . . . .	7,596.08	5,429.73	8,057.62	8,394.60
Protection of persons and property . . . . .	1,424.64	666.68	2,516.16	2,293.60
Health and sanitation . . . . .	191,240.71	15,576.79	3,416.60	4,610.81
Highways . . . . .	3,058.22	3,408.20	1,464.03	1,039.91
Charities . . . . .	468,797.02	288,655.54	215,580.86	205,345.56
Veterans' benefits . . . . .	11,408.65	11,532.18	7,340.23	10,535.54
Schools . . . . .	7,276.93	6,910.60	39,852.61	29,412.78
Libraries . . . . .	2,339.98	3,791.46	—	—
Recreation . . . . .	19,987.53	50.00	265.30	719.50
Unclassified . . . . .	18,733.47	45,908.44	6,015.23	6,773.83
Public service enterprises . . . . .	277,572.17	268,867.28	1,773,655.85	233,341.81
Electric light . . . . .	—	—	1,556,583.09	—
Water . . . . .	277,572.17	268,867.28	217,072.76	233,341.81
All other . . . . .	—	—	—	—
Cemeteries . . . . .	25,984.51	29,935.60	—	—
Interest . . . . .	36,866.14	59,176.73	30,897.99	3,546.86
On sinking funds . . . . .	—	1,339.20	—	—
On trust and investment funds . . . . .	5,273.86	19,984.35	25,317.37	—
All other . . . . .	31,592.28	17,853.23	5,580.62	3,546.86
<b>NON-REVENUE.</b>	<b>\$3,331,038.46</b>	<b>\$2,091,522.02</b>	<b>\$2,025,223.26</b>	<b>\$1,124,151.20</b>
<b>Offsets to outlays . . . . .</b>	<b>20,783.41</b>	<b>4,441.14</b>	<b>6,302.31</b>	<b>—</b>
Departmental . . . . .	14,485.02	4,441.14	6,302.31	—
Public service enterprises . . . . .	6,298.39	—	—	—
Cemeteries . . . . .	—	—	—	—
<b>Municipal indebtedness . . . . .</b>	<b>2,530,000.00</b>	<b>1,250,000.00</b>	<b>1,015,000.00</b>	<b>400,000.00</b>
Loans, general purposes . . . . .	—	—	15,000.00	—
Loans, public service enterprises . . . . .	30,000.00	—	—	—
Loans, cemeteries . . . . .	—	—	—	—
Bonds refunded, current year . . . . .	—	—	—	—
Temporary loans (including revenue loans) . . . . .	2,500,000.00	1,250,000.00	1,000,000.00	400,000.00
Unpaid warrants or orders, current year . . . . .	—	—	—	—
Premiums . . . . .	—	—	—	—
<b>Transfers . . . . .</b>	<b>38,740.16</b>	<b>83,415.40</b>	<b>278,632.10</b>	<b>51,550.00</b>
From sinking funds . . . . .	—	80,000.00	—	—
All other . . . . .	38,740.16	3,415.40	278,632.10	51,550.00
<b>Refunds . . . . .</b>	<b>44,936.17</b>	<b>38,215.16</b>	<b>17,546.19</b>	<b>7,985.97</b>
<b>Agency, trust, and investment . . . . .</b>	<b>696,578.72</b>	<b>715,450.32</b>	<b>707,742.66</b>	<b>664,615.23</b>
Taxes and licenses for State . . . . .	137,577.00	140,128.00	159,034.00	123,833.00
Taxes for county . . . . .	118,448.76	89,625.85	118,345.14	91,647.93
Reimbursements for grade crossings . . . . .	—	—	—	—
Sinking and other permanent funds . . . . .	433,646.80	480,749.91	426,314.46	441,887.90
All other . . . . .	6,906.16	4,946.56	4,049.06	7,246.40
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays . . . . .	\$5,181,167.34	\$4,337,794.56	\$5,323,847.74	\$3,336,287.09
Premiums . . . . .	—	—	—	—
Municipal indebtedness . . . . .	2,530,000.00	1,250,000.00	1,015,000.00	400,000.00
Transfers and refunds . . . . .	83,676.33	121,630.56	296,178.29	59,535.97
Agency, trust, and investment . . . . .	696,578.72	715,450.32	707,742.66	664,615.23
<b>Total receipts . . . . .</b>	<b>\$8,491,422.39</b>	<b>\$6,424,875.44</b>	<b>\$7,342,768.69</b>	<b>\$4,460,438.29</b>
Balance on hand, including funds . . . . .	1,274,154.64	848,917.44	474,528.33	878,913.78
<b>GRAND TOTAL . . . . .</b>	<b>\$9,765,577.03</b>	<b>\$7,273,792.88</b>	<b>\$7,817,297.02</b>	<b>\$5,339,352.02</b>

<sup>1</sup> Includes \$3.10 from administration of trust funds.<sup>2</sup> Includes \$445,706.06 from gas.



## Graded According to Population of 1945 — Continued.

PAYMENTS.	Brockton POPULATION 65,202	Malden POPULATION 59,567	Holyoke POPULATION 53,775	Pittsfield POPULATION 53,560
Maintenance . . . . .	\$4,148,490.94	\$3,491,440.98	\$4,568,551.03	\$2,816,901.37
<i>Departmental</i> . . . . .	3,994,981.98	3,312,753.86	3,212,009.51	2,739,105.41
General government . . . . .	193,804.24	147,164.32	157,893.73	130,396.48
Protection of persons and property . . . . .	564,458.97	594,546.38	647,602.95	358,504.36
Health and sanitation . . . . .	334,916.27	338,900.10	211,831.59	147,573.42
Highways . . . . .	218,163.83	201,634.83	93,475.60	224,025.31
Charities . . . . .	1,291,598.99	753,892.53	643,475.54	616,629.16
Veterans' benefits . . . . .	60,037.50	58,834.57	41,819.78	51,321.55
Schools . . . . .	970,224.02	935,914.60	1,015,062.23	974,976.38
Libraries . . . . .	56,372.30	54,925.86	48,412.00	53,180.00
Recreation . . . . .	66,882.22	72,595.14	73,279.79	49,838.69
Pensions . . . . .	195,765.83	127,295.07	153,103.41	56,215.60
Unclassified . . . . .	42,757.81	27,051.46	126,052.89	76,444.46
<i>Public service enterprises</i> . . . . .	128,871.86	119,758.19	1,324,836.62	77,313.64
Electric light . . . . .	—	—	1,186,229.66	—
Water . . . . .	128,871.86	119,758.19	138,606.86	77,313.64
All other . . . . .	—	—	—	—
<i>Cemeteries</i> . . . . .	22,626.88	57,454.41	—	—
<i>Administration of trust funds</i> . . . . .	2,010.22	1,474.52	1,705.00	482.32
Interest . . . . .	58,265.26	114,196.09	35,563.82	22,588.44
<i>Loans, general purposes</i> . . . . .	42,864.01	75,358.99	20,738.82	19,888.44
<i>Loans, public service enterprises</i> . . . . .	15,401.25	38,837.10	14,825.00	2,700.00
<i>Loans, cemeteries</i> . . . . .	—	—	—	—
Outlays . . . . .	105,328.18	18,356.55	208,948.91	51,415.05
<i>Departmental</i> . . . . .	60,694.08	10,770.30	108,550.07	43,286.07
General government . . . . .	2,207.50	—	994.70	—
Protection of persons and property . . . . .	—	1,999.73	18,994.44	7,176.55
Health and sanitation . . . . .	37,112.84	5,024.90	989.30	11,352.06
Highways . . . . .	18,281.51	84.07	73,283.59	3,107.47
Charities . . . . .	—	—	—	—
Schools . . . . .	3,092.23	—	3,055.53	3,868.99
Libraries . . . . .	—	3,661.60	—	—
Recreation . . . . .	—	—	8,820.26	—
Unclassified . . . . .	—	—	2,412.25	17,781.00
<i>Public service enterprises</i> . . . . .	44,634.10	7,091.33	100,398.84	8,128.98
Electric light . . . . .	—	—	289,144.77	—
Water . . . . .	44,634.10	7,091.33	11,254.07	8,128.98
All other . . . . .	—	—	—	—
<i>Cemeteries</i> . . . . .	—	494.92	—	—
Municipal indebtedness . . . . .	3,902,114.00	2,384,375.89	1,268,024.61	595,000.00
<i>From sinking funds</i> . . . . .	—	80,000.00	—	—
<i>From revenue and other sources</i> . . . . .	702,114.00	554,375.89	268,024.61	195,000.00
<i>Bonds refunded, current year</i> . . . . .	—	—	—	—
<i>Temporary loans (including revenue loans)</i> . . . . .	3,200,000.00	1,750,000.00	1,000,000.00	400,000.00
<i>Warrants or orders, previous years</i> . . . . .	—	—	—	—
Transfers . . . . .	38,740.16	83,415.40	278,632.10	51,550.00
<i>To sinking funds from revenue</i> . . . . .	—	—	—	—
<i>All other</i> . . . . .	38,740.16	83,415.40	278,632.10	51,550.00
Refunds . . . . .	44,936.17	38,215.16	17,546.19	7,985.97
Agency, trust, and investment . . . . .	699,792.63	627,099.13	980,098.61	674,752.71
<i>Taxes and licenses for State</i> . . . . .	137,577.00	140,128.00	159,034.00	123,833.00
<i>Taxes for county</i> . . . . .	118,448.76	89,635.85	118,345.14	91,647.93
<i>Expenditures for grade crossings</i> . . . . .	—	—	—	—
<i>Sinking and other permanent funds</i> . . . . .	436,854.11	392,364.52	698,701.01	452,025.38
<i>All other</i> . . . . .	6,912.76	4,980.76	4,018.46	7,246.40
RECAPITULATION.				
Maintenance and interest . . . . .	\$4,206,756.20	\$3,605,637.07	\$4,604,114.85	\$2,839,489.81
Permanent debt (except from sinking funds) . . . . .	702,114.00	554,375.89	268,024.61	195,000.00
Sinking fund requirements from revenue . . . . .	—	—	—	—
Outlays . . . . .	105,328.18	18,356.55	208,948.91	51,415.05
Permanent debt from sinking funds . . . . .	—	80,000.00	—	—
Bonds refunded, current year . . . . .	—	—	—	—
Temporary loans . . . . .	3,200,000.00	1,750,000.00	1,000,000.00	400,000.00
Transfers (except to sinking funds) and refunds . . . . .	83,676.33	121,630.56	296,178.29	59,535.97
Agency, trust, and investment . . . . .	699,792.63	627,099.13	980,098.61	674,752.71
<b>Total payments</b> . . . . .	<b>\$8,997,667.34</b>	<b>\$6,757,099.26</b>	<b>\$7,357,365.27</b>	<b>\$4,220,193.54</b>
Balance on hand, including funds . . . . .	767,909.69	516,693.68	459,931.75	1,119,158.48
<b>GRAND TOTAL</b> . . . . .	<b>\$9,765,577.03</b>	<b>\$7,273,792.88</b>	<b>\$7,817,297.02</b>	<b>\$5,339,352.02</b>

<sup>1</sup> Includes \$404,587.79 for gas.<sup>2</sup> Includes \$65,745.56 for gas.

TABLE I. — *Summary of Financial Transactions. Cities*

RECEIPTS.	Everett POPULATION 48,553	Haverhill POPULATION 46,162	Chicopee POPULATION 44,626	Fitchburg POPULATION 43,770
REVENUE.	\$3,865,736.36	\$3,514,887.97	\$3,277,191.65	\$3,293,295.47
<b>General . . . . .</b>	<b>3,149,770.04</b>	<b>2,694,083.07</b>	<b>2,156,273.88</b>	<b>2,477,600.49</b>
<i>Taxes . . . . .</i>	<i>2,804,688.91</i>	<i>2,166,097.83</i>	<i>1,893,121.44</i>	<i>2,130,889.16</i>
Property, poll, and income . . . . .	2,511,858.82	2,019,823.08	1,643,065.62	1,916,442.60
Corporation, bank, etc. . . . .	292,730.09	146,274.75	250,055.82	214,446.56
<i>Licenses and permits . . . . .</i>	<i>36,131.31</i>	<i>44,034.03</i>	<i>30,161.00</i>	<i>42,131.75</i>
<i>Fines and forfeits . . . . .</i>	<i>3,577.93</i>	<i>1,765.00</i>	<i>5,241.80</i>	<i>2,331.25</i>
<i>Grants and gifts . . . . .</i>	<i>303,355.89</i>	<i>481,735.11</i>	<i>227,749.64</i>	<i>302,223.26</i>
For expenses . . . . .	303,355.89	481,735.11	215,994.64	302,223.26
For outlays . . . . .	—	—	11,755.00	—
<i>All other . . . . .</i>	<i>2,116.00</i>	<i>461.10</i>	—	<i>25.07</i>
<b>Commercial . . . . .</b>	<b>715,966.32</b>	<b>820,804.90</b>	<b>1,120,917.77</b>	<b>815,694.98</b>
<i>Special assessments . . . . .</i>	<i>165.00</i>	<i>1,244.67</i>	<i>5,700.79</i>	<i>107.94</i>
To meet expenses . . . . .	165.00	1,244.67	—	—
To meet outlays . . . . .	—	—	5,700.79	107.94
<i>Privileges . . . . .</i>	<i>33,937.73</i>	<i>53,883.85</i>	<i>35,553.60</i>	<i>42,948.19</i>
<i>Departmental . . . . .</i>	<i>268,465.85</i>	<i>575,914.07</i>	<i>141,258.00</i>	<i>569,230.17</i>
General government . . . . .	3,770.43	4,569.15	2,573.10	3,442.77
Protection of persons and property . . . . .	1,393.89	1,264.48	646.19	2,537.74
Health and sanitation . . . . .	5,408.06	15,737.36	2,600.00	7,616.74
Highways . . . . .	217.18	435.26	1,671.00	19,965.46
Charities . . . . .	192,411.47	512,749.62	91,759.19	472,592.58
Veterans' benefits . . . . .	11,064.19	9,505.96	16,121.45	6,119.34
Schools . . . . .	11,052.44	16,055.55	21,961.42	51,880.71
Libraries . . . . .	1,767.54	1,704.69	1,472.52	1,484.66
Recreation . . . . .	12,160.56	142.31	—	15.00
Unclassified . . . . .	29,220.09	13,749.69	2,453.13	3,565.17
<i>Public service enterprises . . . . .</i>	<i>383,436.57</i>	<i>163,713.76</i>	<i>926,019.80</i>	<i>163,565.54</i>
Electric light . . . . .	—	—	677,123.10	—
Water . . . . .	383,436.57	163,713.76	248,896.70	163,565.54
All other . . . . .	—	—	—	—
<i>Cemeteries . . . . .</i>	<i>18,239.22</i>	<i>69.75</i>	<i>2,856.84</i>	<i>16,555.40</i>
<i>Interest . . . . .</i>	<i>11,721.95</i>	<i>25,978.90</i>	<i>9,528.74</i>	<i>23,297.74</i>
On sinking funds . . . . .	—	—	—	—
On trust and investment funds . . . . .	6,595.40	13,261.99	2,387.72	8,591.61
All other . . . . .	5,126.55	12,716.91	7,141.02	14,706.13
NON-REVENUE.	\$1,799,280.45	\$1,783,040.06	\$1,234,987.22	\$1,051,683.17
<b>Offsets to outlays . . . . .</b>	<b>1,582.35</b>	<b>13,022.68</b>	<b>29,865.70</b>	<b>162.00</b>
<i>Departmental . . . . .</i>	<i>1,582.35</i>	<i>2,522.36</i>	<i>29,865.70</i>	<i>162.00</i>
<i>Public service enterprises . . . . .</i>	—	<i>10,500.32</i>	—	—
<i>Cemeteries . . . . .</i>	—	—	—	—
<b>Municipal indebtedness . . . . .</b>	<b>1,000,000.00</b>	<b>1,200,000.00</b>	<b>700,000.00</b>	<b>500,000.00</b>
<i>Loans, general purposes . . . . .</i>	—	—	—	—
<i>Loans, public service enterprises . . . . .</i>	—	—	—	—
<i>Loans, cemeteries . . . . .</i>	—	—	—	—
<i>Bonds refunded, current year . . . . .</i>	—	—	—	—
<i>Temporary loans (including revenue loans) . . . . .</i>	<i>1,000,000.00</i>	<i>1,200,000.00</i>	<i>700,000.00</i>	<i>500,000.00</i>
<i>Unpaid warrants or orders, current year . . . . .</i>	—	—	—	—
<i>Premiums . . . . .</i>	—	—	—	—
<b>Transfers . . . . .</b>	<b>207,202.59</b>	<b>22,721.03</b>	<b>63,364.54</b>	<b>9,548.14</b>
<i>From sinking funds . . . . .</i>	—	—	—	—
<i>All other . . . . .</i>	<i>207,202.59</i>	<i>22,721.03</i>	<i>63,364.54</i>	<i>9,548.14</i>
<b>Refunds . . . . .</b>	<b>21,875.25</b>	<b>24,239.42</b>	<b>16,316.92</b>	<b>6,465.70</b>
<b>Agency, trust, and investment . . . . .</b>	<b>568,620.26</b>	<b>523,056.93</b>	<b>425,440.06</b>	<b>535,507.33</b>
<i>Taxes and licenses for State . . . . .</i>	<i>144,877.00</i>	<i>96,437.00</i>	<i>80,253.00</i>	<i>99,341.00</i>
<i>Taxes for county . . . . .</i>	<i>92,644.34</i>	<i>82,241.25</i>	<i>59,712.96</i>	<i>85,272.50</i>
<i>Reimbursements for grade crossings . . . . .</i>	—	—	—	—
<i>Sinking and other permanent funds . . . . .</i>	<i>327,980.12</i>	<i>336,565.57</i>	<i>281,828.90</i>	<i>348,018.16</i>
<i>All other . . . . .</i>	<i>3,118.80</i>	<i>7,813.11</i>	<i>3,645.20</i>	<i>2,875.67</i>
RECAPITULATION.				
Revenue and offsets to outlays . . . . .	\$3,867,318.71	\$3,527,910.65	\$3,307,057.35	\$3,293,457.47
Premiums . . . . .	—	—	—	—
Municipal indebtedness . . . . .	1,000,000.00	1,200,000.00	700,000.00	500,000.00
Transfers and refunds . . . . .	229,077.84	46,960.45	79,681.46	16,013.84
Agency, trust, and investment . . . . .	568,620.26	523,056.93	425,440.06	535,507.33
<b>Total receipts . . . . .</b>	<b>\$5,665,016.81</b>	<b>\$5,297,928.03</b>	<b>\$4,512,178.87</b>	<b>\$4,344,978.64</b>
<i>Balance on hand, including funds . . . . .</i>	<i>422,922.81</i>	<i>576,922.63</i>	<i>518,890.07</i>	<i>496,419.42</i>
<b>GRAND TOTAL . . . . .</b>	<b>\$6,087,939.62</b>	<b>\$5,874,850.66</b>	<b>\$5,031,068.94</b>	<b>\$4,841,398.66</b>

## Graded According to Population of 1945 — Continued.

PAYMENTS.	Everett POPULATION 48,553	Haverhill POPULATION 46,162	Chicopee POPULATION 44,626	Fitchburg POPULATION 43,770
<b>Maintenance . . . . .</b>	<b>\$2,995,186.97</b>	<b>\$3,149,895.95</b>	<b>\$2,739,089.46</b>	<b>\$2,754,642.57</b>
<i>Departmental . . . . .</i>	<i>2,846,982.46</i>	<i>3,031,675.33</i>	<i>2,080,946.65</i>	<i>2,641,243.52</i>
General government . . . . .	143,213.36	119,673.51	153,437.72	127,943.09
Protection of persons and property . . . . .	517,629.97	395,732.39	397,446.38	334,432.37
Health and sanitation . . . . .	195,609.82	140,813.12	118,232.33	150,950.82
Highways . . . . .	118,617.54	203,181.70	198,925.64	214,813.18
Charities . . . . .	606,755.53	1,203,615.15	326,307.34	908,907.71
Veterans' benefits . . . . .	35,323.77	38,540.17	52,418.19	30,943.23
Schools . . . . .	927,756.22	727,134.22	694,216.06	661,859.07
Libraries . . . . .	46,696.21	36,208.19	28,529.26	37,453.30
Recreation . . . . .	78,749.81	28,926.24	26,638.71	36,358.26
Pensions . . . . .	90,519.57	94,877.04	65,396.49	77,356.46
Unclassified . . . . .	86,110.66	42,973.60	19,398.53	60,226.03
<i>Public service enterprises . . . . .</i>	<i>116,648.79</i>	<i>115,550.49</i>	<i>645,916.12</i>	<i>77,245.08</i>
Electric light . . . . .	—	—	495,397.30	—
Water . . . . .	116,648.79	115,544.41	150,518.82	77,245.08
All other . . . . .	—	6.08	—	—
<i>Cemeteries . . . . .</i>	<i>30,343.62</i>	<i>963.00</i>	<i>10,562.85</i>	<i>34,885.17</i>
<i>Administration of trust funds . . . . .</i>	<i>1,212.10</i>	<i>1,707.13</i>	<i>1,663.84</i>	<i>1,268.80</i>
<b>Interest . . . . .</b>	<b>92,712.23</b>	<b>29,620.30</b>	<b>20,527.16</b>	<b>26,177.71</b>
<i>Loans, general purposes . . . . .</i>	<i>37,958.22</i>	<i>27,410.30</i>	<i>15,407.16</i>	<i>22,372.71</i>
<i>Loans, public service enterprises . . . . .</i>	<i>54,754.01</i>	<i>2,210.00</i>	<i>5,120.00</i>	<i>3,805.00</i>
<i>Loans, cemeteries . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays . . . . .</b>	<b>37,639.47</b>	<b>28,149.28</b>	<b>162,618.84</b>	<b>84,423.07</b>
<i>Departmental . . . . .</i>	<i>34,356.32</i>	<i>18,040.19</i>	<i>80,714.51</i>	<i>49,367.28</i>
General government . . . . .	—	—	—	—
Protection of persons and property . . . . .	—	2,782.53	—	—
Health and sanitation . . . . .	18,121.57	—	4,085.00	9,311.54
Highways . . . . .	16,234.75	6,750.00	61,421.46	18,249.64
Charities . . . . .	—	3,392.90	—	13,154.28
Schools . . . . .	—	5,114.76	—	6,723.82
Libraries . . . . .	—	—	—	1,028.00
Recreation . . . . .	—	—	—	—
Unclassified . . . . .	—	—	15,208.05	900.00
<i>Public service enterprises . . . . .</i>	<i>3,283.15</i>	<i>10,109.09</i>	<i>81,904.33</i>	<i>34,676.79</i>
Electric light . . . . .	—	—	12,863.03	—
Water . . . . .	3,283.15	10,109.09	69,041.30	34,676.79
All other . . . . .	—	—	—	—
<i>Cemeteries . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>379.00</i>
<b>Municipal indebtedness . . . . .</b>	<b>1,344,461.86</b>	<b>1,508,205.41</b>	<b>884,906.88</b>	<b>1,027,500.00</b>
<i>From sinking funds . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources . . . . .</i>	<i>344,461.86</i>	<i>308,205.41</i>	<i>184,906.88</i>	<i>227,500.00</i>
<i>Bonds refunded, current year . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans) . . . . .</i>	<i>1,000,000.00</i>	<i>1,200,000.00</i>	<i>700,000.00</i>	<i>800,000.00</i>
<i>Warrants or orders, previous years . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers . . . . .</b>	<b>207,202.59</b>	<b>22,721.03</b>	<b>63,364.54</b>	<b>9,548.14</b>
<i>To sinking funds from revenue . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other . . . . .</i>	<i>207,202.59</i>	<i>22,721.03</i>	<i>63,364.54</i>	<i>9,548.14</i>
<b>Refunds . . . . .</b>	<b>21,875.25</b>	<b>24,239.42</b>	<b>16,316.92</b>	<b>6,465.70</b>
<b>Agency, trust, and investment . . . . .</b>	<b>841,692.68</b>	<b>507,093.02</b>	<b>479,385.88</b>	<b>537,748.11</b>
<i>Taxes and licenses for State . . . . .</i>	<i>144,877.00</i>	<i>96,437.00</i>	<i>80,253.00</i>	<i>99,341.00</i>
<i>Taxes for county . . . . .</i>	<i>92,644.34</i>	<i>82,241.25</i>	<i>59,712.96</i>	<i>85,272.50</i>
<i>Expenditures for grade crossings . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds . . . . .</i>	<i>601,030.94</i>	<i>320,601.66</i>	<i>335,819.12</i>	<i>350,557.34</i>
<i>All other . . . . .</i>	<i>3,140.40</i>	<i>7,813.11</i>	<i>3,600.80</i>	<i>2,777.27</i>
<b>RECAPITULATION.</b>				
Maintenance and interest . . . . .	\$3,087,899.20	\$3,179,516.25	\$2,759,616.62	\$2,780,820.28
Permanent debt (except from sinking funds) . . . . .	344,461.86	308,205.41	184,906.88	227,500.00
Sinking fund requirements from revenue . . . . .	—	—	—	—
Outlays . . . . .	37,639.47	28,149.28	162,618.84	84,423.07
Permanent debt from sinking funds . . . . .	—	—	—	—
Bonds refunded, current year . . . . .	—	—	—	—
Temporary loans . . . . .	1,000,000.00	1,200,000.00	700,000.00	800,000.00
Transfers (except to sinking funds) and refunds . . . . .	229,077.84	46,960.45	79,681.46	16,013.84
Agency, trust, and investment . . . . .	841,692.68	507,093.02	479,385.88	537,748.11
<b>Total payments . . . . .</b>	<b>\$5,540,771.05</b>	<b>\$5,269,924.41</b>	<b>\$4,366,209.68</b>	<b>\$4,446,505.30</b>
<i>Balance on hand, including funds . . . . .</i>	<i>547,168.57</i>	<i>604,926.25</i>	<i>664,859.26</i>	<i>394,892.76</i>
<b>GRAND TOTAL . . . . .</b>	<b>\$6,087,939.62</b>	<b>\$5,874,850.66</b>	<b>\$5,031,068.94</b>	<b>\$4,841,398.06</b>



TABLE I. — Summary of Financial Transactions. Cities

RECEIPTS.	Waltham POPULATION 43,577	Salem POPULATION 42,833	Chelsea POPULATION 39,940	Taunton POPULATION 38,612
<b>REVENUE.</b>	<b>\$2,965,765.12</b>	<b>\$3,133,805.29</b>	<b>\$3,001,153.69</b>	<b>\$3,443,539.07</b>
<b>General . . . . .</b>	<b>2,473,184.15</b>	<b>2,552,125.71</b>	<b>2,541,997.08</b>	<b>1,830,602.38</b>
Taxes . . . . .	2,177,358.36	2,311,019.75	2,254,563.13	1,550,808.95
Property, poll, and income . . . . .	1,900,275.20	1,955,749.32	2,095,331.43	1,355,911.58
Corporation, bank, etc. . . . .	277,083.16	255,270.43	159,231.70	194,897.37
Licenses and permits . . . . .	40,285.52	47,321.95	51,294.90	34,491.87
Fines and forfeits . . . . .	8,202.62	1,510.90	1,659.90	2,374.71
Grants and gifts . . . . .	247,337.65	289,341.84	208,467.40	232,946.54
For expenses . . . . .	247,337.65	288,341.84	208,467.40	232,946.54
For outlays . . . . .	—	1,000.00	—	—
All other . . . . .	—	2,931.27	26,011.75	9,980.31
<b>Commercial . . . . .</b>	<b>492,580.97</b>	<b>581,679.58</b>	<b>459,156.61</b>	<b>1,612,936.69</b>
Special assessments . . . . .	3,974.09	85.13	1,145.52	150.41
To meet expenses . . . . .	11.81	—	1,145.52	—
To meet outlays . . . . .	3,962.28	85.13	—	130.41
Privileges . . . . .	39,001.70	33,398.03	24,984.50	40,959.07
Departmental . . . . .	212,480.83	291,591.67	232,082.21	221,821.62
General government . . . . .	3,144.60	2,292.70	4,423.01	2,648.00
Protection of persons and property . . . . .	2,808.25	5,494.02	1,802.19	1,236.83
Health and sanitation . . . . .	27,292.67	24,201.20	188.00	25,563.45
Highways . . . . .	15.91	254.55	43.69	1,326.50
Charities . . . . .	159,405.76	196,000.79	183,298.25	166,520.13
Veterans' benefits . . . . .	1,991.60	12,608.60	17,765.22	6,106.00
Schools . . . . .	13,769.43	29,689.61	1,644.20	12,751.54
Libraries . . . . .	2,817.69	1,007.66	885.33	653.57
Recreation . . . . .	6.00	12,834.83	389.91	—
Unclassified . . . . .	11,228.92	7,207.71	21,642.41	5,015.60
Public service enterprises . . . . .	206,832.10	221,876.78	164,206.37	1,327,436.30
Electric light . . . . .	—	—	—	1,156,813.82
Water . . . . .	206,757.60	221,858.34	163,726.07	170,622.48
All other . . . . .	74.50	18.44	480.30	—
Cemeteries . . . . .	14,808.12	12,820.36	—	14,098.86
Interest . . . . .	15,484.13	21,907.61	36,738.01	8,490.43
On sinking funds . . . . .	—	—	12,117.80	—
On trust and investment funds . . . . .	8,592.19	9,757.51	390.66	1,767.00
All other . . . . .	6,891.94	12,150.10	24,229.55	6,723.43
<b>NON-REVENUE.</b>	<b>\$1,196,208.61</b>	<b>\$1,865,367.49</b>	<b>\$2,700,998.06</b>	<b>\$636,365.85</b>
<b>Offsets to outlays . . . . .</b>	<b>25,460.18</b>	<b>324.76</b>	<b>270.00</b>	<b>7,159.33</b>
Departmental . . . . .	20,048.00	324.76	270.00	2,681.90
Public service enterprises . . . . .	5,412.18	—	—	4,477.43
Cemeteries . . . . .	—	—	—	—
<b>Municipal indebtedness . . . . .</b>	<b>600,003.00</b>	<b>1,344,178.13</b>	<b>2,204,584.84</b>	<b>200,000.00</b>
Loans, general purposes . . . . .	—	80,000.00	—	—
Loans, public service enterprises . . . . .	—	—	—	—
Loans, cemeteries . . . . .	—	—	—	—
Bonds refunded, current year . . . . .	—	—	429,369.70	—
Temporary loans (including revenue loans) . . . . .	600,000.00	1,200,000.00	1,700,000.00	200,000.00
Unpaid warrants or orders, current year . . . . .	—	64,051.59	75,215.14	—
Premiums . . . . .	3.00	126.54	—	—
<b>Transfers . . . . .</b>	<b>16,096.65</b>	<b>3,589.66</b>	<b>117,697.62</b>	<b>10,965.98</b>
From sinking funds . . . . .	—	—	—	—
All other . . . . .	16,096.65	3,589.66	117,697.62	10,965.98
<b>Refunds . . . . .</b>	<b>10,944.17</b>	<b>5,562.23</b>	<b>39,707.04</b>	<b>8,193.84</b>
<b>Agency, trust, and investment . . . . .</b>	<b>543,704.61</b>	<b>511,712.71</b>	<b>338,738.56</b>	<b>409,986.70</b>
Taxes and licenses for State . . . . .	106,359.00	110,957.00	85,184.00	70,301.00
Taxes for county . . . . .	68,032.06	94,623.87	—	62,345.48
Reimbursements for grade crossings . . . . .	—	—	—	—
Sinking and other permanent funds . . . . .	366,202.55	304,520.84	253,527.05	273,338.42
All other . . . . .	3,111.00	1,611.00	27.51	3,001.80
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays . . . . .	\$2,991,225.30	\$3,134,130.05	\$3,001,423.69	\$3,450,698.40
Premiums . . . . .	3.00	126.54	—	—
Municipal indebtedness . . . . .	600,000.00	1,344,051.59	2,204,584.84	200,000.00
Transfers and refunds . . . . .	27,040.82	9,151.89	157,404.66	19,159.82
Agency, trust, and investment . . . . .	543,704.61	511,712.71	338,738.56	409,986.70
<b>Total receipts . . . . .</b>	<b>\$4,161,973.73</b>	<b>\$4,999,172.78</b>	<b>\$5,702,151.75</b>	<b>\$4,079,844.92</b>
Balance on hand, including funds . . . . .	297,602.65	296,679.55	526,211.25	583,864.31
<b>GRAND TOTAL . . . . .</b>	<b>\$4,459,576.38</b>	<b>\$5,295,852.33</b>	<b>\$6,228,363.00</b>	<b>\$4,663,709.23</b>

1 Includes \$140 from administration of trust funds.



## Graded According to Population of 1945 — Continued.

PAYMENTS.	Waltham POPULATION 43,577	Salem POPULATION 42,833	Chelsea POPULATION 39,940	Taunton POPULATION 38,612
Maintenance . . . . .	\$2,275,088.39	\$2,747,438.00	\$2,423,048.54	\$2,865,848.24
Departmental . . . . .	2,123,405.18	2,528,942.98	2,349,259.26	1,929,998.66
General government . . . . .	131,542.90	133,951.36	136,312.56	94,724.33
Protection of persons and property . . . . .	307,034.05	421,223.66	464,200.36	308,237.74
Health and sanitation . . . . .	209,024.14	208,666.01	149,701.29	121,453.24
Highways . . . . .	112,988.26	236,481.88	131,927.50	135,560.28
Charities . . . . .	476,038.35	548,296.49	547,018.58	500,834.45
Veterans' benefits . . . . .	13,239.79	51,464.25	51,730.35	27,223.57
Schools . . . . .	686,891.50	681,129.53	678,912.63	595,856.15
Libraries . . . . .	45,275.87	44,367.44	26,062.72	29,140.80
Recreation . . . . .	35,585.73	95,027.98	45,116.49	27,446.49
Pensions . . . . .	77,297.46	75,155.55	74,589.08	67,926.41
Unclassified . . . . .	28,487.13	33,148.83	43,687.67	21,595.20
Public service enterprises . . . . .	123,957.59	175,566.20	72,754.78	916,461.36
Electric light . . . . .	—	—	—	817,373.65
Water . . . . .	123,957.59	173,537.46	72,754.78	99,087.71
All other . . . . .	—	2,018.74	—	—
Cemeteries . . . . .	25,214.81	40,543.60	—	17,892.32
Administration of trust funds . . . . .	2,510.81	2,395.22	1,034.50	1,495.90
Interest . . . . .	52,501.19	23,238.16	99,831.54	19,269.65
Loans, general purposes . . . . .	48,473.69	19,368.16	70,153.42	16,874.65
Loans, public service enterprises . . . . .	4,027.50	3,870.00	29,678.12	2,395.00
Loans, cemeteries . . . . .	—	—	—	—
Outlays . . . . .	136,590.44	206,416.00	4,860.32	165,747.31
Departmental . . . . .	102,918.25	183,718.69	4,860.32	22,583.08
General government . . . . .	412.54	5,040.61	—	645.53
Protection of persons and property . . . . .	10,865.90	3,327.65	1,909.77	3,378.50
Health and sanitation . . . . .	35,549.13	55,646.49	—	11,037.52
Highways . . . . .	56,488.68	66,326.72	400.00	2,679.12
Charities . . . . .	—	2,906.48	—	—
Schools . . . . .	—	—	2,136.15	801.90
Libraries . . . . .	—	—	—	—
Recreation . . . . .	—	41,520.64	414.40	4,040.51
Unclassified . . . . .	102.00	8,950.10	—	—
Public service enterprises . . . . .	29,868.87	17,705.97	—	142,177.61
Electric light . . . . .	—	—	—	127,945.55
Water . . . . .	29,868.87	3,674.47	—	14,232.06
All other . . . . .	—	14,031.50	—	—
Cemeteries . . . . .	3,803.32	4,891.34	—	986.62
Municipal indebtedness . . . . .	932,436.89	1,498,954.60	2,715,129.31	778,189.53
From sinking funds . . . . .	—	—	—	—
From revenue and other sources . . . . .	332,436.89	225,300.00	327,606.65	228,189.53
Bonds refunded, current year . . . . .	—	—	429,369.70	—
Temporary loans (including revenue loans) . . . . .	600,000.00	1,200,000.00	1,900,000.00	550,000.00
Warrants or orders, previous years . . . . .	—	73,654.60	68,152.96	—
Transfers . . . . .	16,096.65	3,589.66	117,697.62	10,965.98
To sinking funds from revenue . . . . .	—	—	10,000.00	—
All other . . . . .	16,096.65	3,589.66	107,697.62	10,965.98
Refunds . . . . .	10,944.17	5,562.23	39,707.04	8,193.84
Agency, trust, and investment . . . . .	523,550.48	505,556.01	367,601.25	411,274.75
Taxes and licenses for State . . . . .	106,559.00	110,957.00	85,184.00	70,301.00
Taxes for county . . . . .	68,032.06	94,633.87	—	63,345.48
Expenditures for grade crossings . . . . .	—	—	—	—
Sinking and other permanent funds . . . . .	346,058.62	298,364.14	282,389.74	274,616.87
All other . . . . .	3,100.80	1,611.00	27.51	3,011.40

## RECAPITULATION.

Maintenance and interest . . . . .	\$2,327,589.58	\$2,770,676.16	\$2,522,880.08	\$2,885,117.89
Permanent debt (except from sinking funds) . . . . .	332,436.89	225,300.00	327,606.65	228,189.53
Sinking fund requirements from revenue . . . . .	—	—	10,000.00	—
Outlays . . . . .	136,590.44	206,416.00	4,860.32	165,747.31
Permanent debt from sinking funds . . . . .	—	—	—	—
Bonds refunded, current year . . . . .	—	—	429,369.70	—
Temporary loans . . . . .	600,000.00	1,273,654.60	1,958,152.96	550,000.00
Transfers (except to sinking funds) and refunds . . . . .	27,040.82	9,151.89	147,404.66	19,159.82
Agency, trust, and investment . . . . .	523,550.48	505,556.01	367,601.25	411,274.75
Total payments . . . . .	\$3,947,208.21	\$4,990,754.66	\$5,767,875.62	\$4,259,489.30
Balance on hand, including funds . . . . .	512,368.17	305,097.67	460,487.88	404,219.93
GRAND TOTAL . . . . .	\$4,459,576.38	\$5,295,852.33	\$6,228,363.00	\$4,663,709.23

TABLE I. — *Summary of Financial Transactions. Cities*

RECEIPTS.	Revere POPULATION 35,687	Melrose POPULATION 27,971	Beverly POPULATION 26,814	Northampton POPULATION 24,977
<b>REVENUE.</b>	<b>\$2,701,559.38</b>	<b>\$1,737,488.96</b>	<b>\$2,699,231.66</b>	<b>\$1,470,616.40</b>
<b>General</b>	<b>2,314,979.91</b>	<b>1,419,398.37</b>	<b>1,805,680.77</b>	<b>1,117,085.15</b>
Taxes . . . . .	2,066,246.40	1,293,860.65	1,613,925.02	929,953.66
Property, poll, and income . . . . .	1,982,349.75	1,210,406.92	1,493,072.57	837,019.77
Corporation, bank, etc. . . . .	83,896.65	83,453.73	120,852.45	92,933.89
Licenses and permits . . . . .	77,223.80	2,064.00	13,672.25	28,136.00
Fines and forfeits . . . . .	3,335.55	299.30	751.55	2,370.03
Grants and gifts . . . . .	168,174.16	123,124.42	177,331.95	156,135.58
For expenses . . . . .	168,174.16	123,114.42	177,331.95	156,135.58
For outlays . . . . .	—	10.00	—	—
All other . . . . .	—	50.00	—	489.88
<b>Commercial</b>	<b>386,579.47</b>	<b>318,090.59</b>	<b>293,550.29</b>	<b>353,531.25</b>
Special assessments . . . . .	—	13,224.97	7,804.22	1,730.60
To meet expenses . . . . .	—	—	—	60.60
To meet outlays . . . . .	—	13,224.97	7,804.22	1,670.00
Privileges . . . . .	30,202.92	30,098.51	25,213.71	23,871.07
Departmental . . . . .	178,090.16	131,956.65	156,010.31	136,414.96
General government . . . . .	4,925.92	3,130.94	1,790.90	1,531.19
Protection of persons and property . . . . .	355.92	512.08	411.72	394.95
Health and sanitation . . . . .	1,399.53	12,368.94	4,716.68	2,988.41
Highways . . . . .	406.00	12,581.14	783.00	3,150.03
Charities . . . . .	147,687.95	81,121.92	125,955.65	72,498.72
Veterans' benefits . . . . .	7,613.07	2,638.00	5,553.38	4,824.40
Schools . . . . .	885.94	4,142.97	15,919.36	48,087.82
Libraries . . . . .	467.75	1,558.71	316.57	798.32
Recreation . . . . .	—	10,456.82	391.05	—
Unclassified . . . . .	14,348.08	13,445.13	172.00	2,141.12
Public service enterprises	139,759.33	113,238.72	82,440.97	159,532.92
Electric light . . . . .	—	—	—	—
Water . . . . .	139,759.33	113,238.72	82,440.97	86,751.85
All other . . . . .	—	—	—	72,781.07
Cemeteries . . . . .	—	22,578.58	12,703.32	8,830.36
Interest . . . . .	38,527.06	6,993.16	9,372.76	23,031.34
On sinking funds . . . . .	—	—	—	—
On trust and investment funds . . . . .	67.90	1,244.73	3,952.48	18,868.60
All other . . . . .	38,459.16	5,748.43	5,420.28	4,182.74
<b>NON-REVENUE.</b>	<b>\$2,614,190.44</b>	<b>\$961,860.05</b>	<b>\$1,464,459.70</b>	<b>\$721,848.63</b>
<b>Offsets to outlays</b>	<b>—</b>	<b>837.40</b>	<b>3,915.00</b>	<b>129.70</b>
Departmental . . . . .	—	837.40	3,915.00	129.70
Public service enterprises . . . . .	—	—	—	—
Cemeteries . . . . .	—	—	—	—
<b>Municipal indebtedness</b>	<b>2,332,336.66</b>	<b>400,000.00</b>	<b>1,100,600.00</b>	<b>150,000.00</b>
Loans, general purposes . . . . .	10,000.00	—	—	—
Loans, public service enterprises . . . . .	—	—	—	—
Loans, cemeteries . . . . .	—	—	—	—
Bonds refunded, current year . . . . .	522,336.66	—	—	—
Temporary loans (including revenue loans) . . . . .	1,800,000.00	400,000.00	1,100,000.00	150,000.00
Unpaid warrants or orders, current year . . . . .	—	—	—	—
Premiums . . . . .	—	—	—	—
<b>Transfers</b>	<b>742.75</b>	<b>208,752.52</b>	<b>4,469.92</b>	<b>56,446.67</b>
From sinking funds . . . . .	—	—	—	—
All other . . . . .	742.75	208,752.52	4,469.92	56,446.67
<b>Refunds</b>	<b>16,029.38</b>	<b>6,087.10</b>	<b>19,528.19</b>	<b>1,627.27</b>
<b>Agency, trust, and investment</b>	<b>265,081.65</b>	<b>346,183.03</b>	<b>336,546.59</b>	<b>513,644.99</b>
Taxes and licenses for State . . . . .	74,415.00	76,351.00	76,109.00	54,369.00
Taxes for county . . . . .	—	48,837.68	64,905.58	79,270.14
Reimbursements for grade crossings . . . . .	—	—	—	—
Sinking and other permanent funds . . . . .	188,552.69	214,616.10	193,067.61	367,583.07
All other . . . . .	2,113.96	6,378.35	2,464.40	12,422.78
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays . . . . .	\$2,701,559.38	\$1,738,326.36	\$2,103,146.06	\$1,470,746.10
Premiums . . . . .	—	—	—	—
Municipal indebtedness . . . . .	2,332,336.66	400,000.00	1,100,000.00	150,000.00
Transfers and refunds . . . . .	16,772.13	214,839.62	23,998.11	58,073.94
Agency, trust, and investment . . . . .	265,081.65	346,183.03	336,546.59	513,644.99
<b>Total receipts</b>	<b>\$5,315,749.82</b>	<b>\$2,699,349.01</b>	<b>\$3,563,690.76</b>	<b>\$2,192,465.03</b>
Balance on hand, including funds . . . . .	339,713.54	313,202.09	311,102.20	336,787.91
<b>GRAND TOTAL</b>	<b>\$5,655,463.36</b>	<b>\$3,012,551.10</b>	<b>\$3,874,792.96</b>	<b>\$2,529,252.94</b>

¹ Includes \$33.33 from administration of trust funds.

## Graded According to Population of 1945 — Continued.

PAYMENTS.	Revere POPULATION 35,687	Melrose POPULATION 27,971	Beverly POPULATION 26,814	Northampton POPULATION 24,977
<b>Maintenance . . . . .</b>	<b>\$1,947,873.68</b>	<b>\$1,357,570.67</b>	<b>\$1,799,936.90</b>	<b>\$1,326,486.44</b>
<i>Departmental . . . . .</i>	<i>1,884,990.73</i>	<i>1,285,386.79</i>	<i>1,724,377.43</i>	<i>1,198,534.17</i>
General government . . . . .	121,656.29	93,319.20	84,312.16	69,186.08
Protection of persons and property . . . . .	323,087.44	209,269.12	315,157.06	179,061.80
Health and sanitation . . . . .	115,434.13	104,549.69	115,953.13	62,310.28
Highways . . . . .	130,294.43	80,261.33	175,255.03	113,496.90
Charities . . . . .	369,834.22	193,817.17	334,650.73	208,185.99
Veterans' benefits . . . . .	18,284.18	15,182.57	11,856.59	23,242.62
Schools . . . . .	687,249.34	444,427.56	532,609.29	448,533.20
Libraries . . . . .	11,658.75	21,761.94	37,778.99	45,362.51
Recreation . . . . .	14,747.99	53,686.71	23,077.38	14,039.02
Pensions . . . . .	49,741.95	43,137.04	52,474.52	27,514.57
Unclassified . . . . .	43,002.01	25,974.46	41,252.55	7,601.20
<i>Public service enterprises . . . . .</i>	<i>62,332.95</i>	<i>45,152.14</i>	<i>57,983.86</i>	<i>112,049.90</i>
Electric light . . . . .	—	—	—	—
Water . . . . .	62,332.95	45,152.14	57,983.86	46,317.24
All other . . . . .	—	—	—	65,732.66
<i>Cemeteries . . . . .</i>	<i>—</i>	<i>26,470.74</i>	<i>17,360.12</i>	<i>14,243.17</i>
<i>Administration of trust funds . . . . .</i>	<i>550.00</i>	<i>561.00</i>	<i>215.49</i>	<i>1,659.20</i>
<b>Interest . . . . .</b>	<b>62,930.74</b>	<b>30,110.64</b>	<b>12,536.26</b>	<b>9,462.83</b>
<i>Loans, general purposes . . . . .</i>	<i>41,514.82</i>	<i>14,263.42</i>	<i>12,311.26</i>	<i>8,587.83</i>
<i>Loans, public service enterprises . . . . .</i>	<i>21,415.92</i>	<i>15,847.22</i>	<i>225.00</i>	<i>875.00</i>
<i>Loans, cemeteries . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays . . . . .</b>	<b>11,202.43</b>	<b>31,741.79</b>	<b>53,989.37</b>	<b>42,201.91</b>
<i>Departmental . . . . .</i>	<i>10,202.43</i>	<i>26,363.52</i>	<i>46,602.09</i>	<i>41,351.91</i>
General government . . . . .	—	1,327.25	193.50	4,693.95
Protection of persons and property . . . . .	634.53	380.96	2,415.88	3,170.58
Health and sanitation . . . . .	—	6,373.03	39,352.48	11,559.84
Highways . . . . .	—	13,594.86	—	18,748.68
Charities . . . . .	—	—	—	—
Schools . . . . .	9,567.90	1,579.90	3,195.05	1,824.23
Libraries . . . . .	—	—	—	37.23
Recreation . . . . .	—	2,552.58	668.20	1,301.40
Unclassified . . . . .	—	554.94	776.98	16.00
<i>Public service enterprises . . . . .</i>	<i>1,000.00</i>	<i>5,378.27</i>	<i>1,378.82</i>	<i>850.00</i>
Electric light . . . . .	—	—	—	—
Water . . . . .	1,000.00	5,378.27	1,378.82	850.00
All other . . . . .	—	—	6,008.46	—
<i>Cemeteries . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness . . . . .</b>	<b>3,132,832.48</b>	<b>505,074.75</b>	<b>1,269,000.00</b>	<b>190,206.70</b>
<i>From sinking funds . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources . . . . .</i>	<i>410,495.82</i>	<i>105,074.75</i>	<i>169,000.00</i>	<i>140,206.70</i>
<i>Bonds refunded, current year . . . . .</i>	<i>522,336.66</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans) . . . . .</i>	<i>2,200,000.00</i>	<i>400,000.00</i>	<i>1,100,000.00</i>	<i>150,000.00</i>
<i>Warrants or orders, previous years . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers . . . . .</b>	<b>742.75</b>	<b>208,752.52</b>	<b>4,469.92</b>	<b>56,446.67</b>
<i>To sinking funds from revenue . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other . . . . .</i>	<i>742.75</i>	<i>208,752.52</i>	<i>4,469.92</i>	<i>56,446.67</i>
<b>Refunds . . . . .</b>	<b>16,029.38</b>	<b>6,087.10</b>	<b>19,528.19</b>	<b>1,627.27</b>
<b>Agency, trust, and investment . . . . .</b>	<b>270,454.29</b>	<b>548,326.46</b>	<b>336,097.10</b>	<b>559,488.48</b>
<i>Taxes and licenses for State . . . . .</i>	<i>74,415.00</i>	<i>76,351.00</i>	<i>76,109.00</i>	<i>54,569.00</i>
<i>Taxes for county . . . . .</i>	<i>—</i>	<i>48,837.58</i>	<i>64,905.58</i>	<i>79,270.14</i>
<i>Expenditures for grade crossings . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds . . . . .</i>	<i>193,925.33</i>	<i>416,910.13</i>	<i>192,631.32</i>	<i>413,424.76</i>
<i>All other . . . . .</i>	<i>2,113.96</i>	<i>6,227.75</i>	<i>2,451.20</i>	<i>12,424.58</i>

## RECAPITULATION.

Maintenance and interest . . . . .	\$2,010,804.42	\$1,387,681.31	\$1,812,473.16	\$1,335,949.27
Permanent debt (except from sinking funds) . . . . .	410,495.82	105,074.75	169,000.00	140,206.70
Sinking fund requirements from revenue . . . . .	—	—	—	—
Outlays . . . . .	11,202.43	31,741.79	53,989.37	42,201.91
Permanent debt from sinking funds . . . . .	—	—	—	—
Bonds refunded, current year . . . . .	522,336.66	—	—	—
Temporary loans . . . . .	2,200,000.00	400,000.00	1,100,000.00	150,000.00
Transfers (except to sinking funds) and refunds . . . . .	16,772.13	214,839.62	23,998.11	58,073.94
Agency, trust, and investment . . . . .	270,454.29	548,326.46	336,097.10	559,488.48
<b>Total payments . . . . .</b>	<b>\$5,442,065.75</b>	<b>\$2,687,663.93</b>	<b>\$3,495,557.74</b>	<b>\$2,185,920.30</b>
<i>Balance on hand, including funds . . . . .</i>	<i>213,397.61</i>	<i>324,887.17</i>	<i>379,235.22</i>	<i>343,332.64</i>
<b>GRAND TOTAL . . . . .</b>	<b>\$5,655,463.36</b>	<b>\$3,012,551.10</b>	<b>\$3,874,792.96</b>	<b>\$2,529,252.94</b>

<sup>1</sup> Includes \$4,000 paid from balances of Federal grants for outlays.



TABLE I. — *Summary of Financial Transactions. Cities*

RECEIPTS.	Gloucester POPULATION 24,862	Leominster POPULATION 23,549	Attleboro POPULATION 22,375	Peabody POPULATION 22,303
<b>REVENUE.</b>	<b>\$2,255,100.84</b>	<b>\$1,520,594.69</b>	<b>\$1,488,070.83</b>	<b>\$2,102,341.98</b>
<b>General . . . . .</b>	<b>1,781,825.00</b>	<b>1,208,777.96</b>	<b>1,169,190.21</b>	<b>1,220,112.02</b>
<i>Taxes . . . . .</i>	<i>1,486,791.58</i>	<i>1,001,769.00</i>	<i>1,011,018.30</i>	<i>1,083,340.60</i>
Property, poll, and income . . . . .	1,402,854.88	880,737.96	869,107.19	886,349.85
Corporation, bank, etc. . . . .	93,936.70	121,031.04	141,911.11	196,990.75
<i>Licenses and permits . . . . .</i>	<i>30,864.75</i>	<i>20,671.00</i>	<i>13,214.00</i>	<i>24,169.25</i>
<i>Fines and forfeits . . . . .</i>	<i>595.00</i>	<i>2,240.76</i>	<i>2,407.70</i>	<i>1,718.00</i>
<i>Grants and gifts . . . . .</i>	<i>253,573.67</i>	<i>182,418.27</i>	<i>137,995.40</i>	<i>110,884.17</i>
For expenses . . . . .	250,173.67	178,418.27	137,995.40	110,884.17
For outlays . . . . .	3,400.00	4,000.00	—	—
All other . . . . .	—	1,678.93	4,554.81	—
<b>Commercial . . . . .</b>	<b>473,275.84</b>	<b>311,816.73</b>	<b>318,880.62</b>	<b>882,229.96</b>
<i>Special assessments . . . . .</i>	<i>11,099.39</i>	<i>1,948.43</i>	<i>9,317.28</i>	<i>517.22</i>
To meet expenses . . . . .	11,099.39	—	—	517.22
To meet outlays . . . . .	—	1,948.43	9,317.28	—
<i>Privileges . . . . .</i>	<i>17,441.86</i>	<i>21,040.56</i>	<i>27,059.03</i>	<i>19,450.73</i>
<i>Departmental . . . . .</i>	<i>235,489.16</i>	<i>146,254.05</i>	<i>115,013.26</i>	<i>253,517.22</i>
General government . . . . .	2,115.77	5,022.18	2,448.39	1,420.98
Protection of persons and property . . . . .	4,074.28	482.31	765.38	579.56
Health and sanitation . . . . .	11,972.78	6,179.39	2,645.79	37,144.81
Highways . . . . .	3,816.77	664.80	2.50	335.00
Charities . . . . .	174,051.42	114,298.16	94,350.77	193,026.99
Veterans' benefits . . . . .	8,163.75	3,666.25	3,998.74	5,132.00
Schools . . . . .	21,059.57	13,650.68	4,154.37	738.58
Libraries . . . . .	—	1,395.89	780.00	—
Recreation . . . . .	205.42	133.39	43.50	14,654.88
Unclassified . . . . .	29.40	761.00	5,823.82	484.42
<i>Public service enterprises . . . . .</i>	<i>202,121.85</i>	<i>128,430.55</i>	<i>135,784.82</i>	<i>593,714.29</i>
Electric light . . . . .	—	—	—	421,087.42
Water . . . . .	202,121.85	128,430.55	135,784.82	172,183.67
All other . . . . .	—	—	—	443.20
<i>Cemeteries . . . . .</i>	<i>1,750.52</i>	<i>10,440.68</i>	—	<i>8,282.15</i>
Interest . . . . .	15,373.06	3,702.76	31,706.23	6,748.35
On sinking funds . . . . .	—	—	—	—
On trust and investment funds . . . . .	3,122.26	680.53	22,083.10	3,101.84
All other . . . . .	12,250.80	3,022.23	9,623.13	3,646.51
<b>NON-REVENUE.</b>	<b>\$1,391,137.43</b>	<b>\$813,377.53</b>	<b>\$674,859.91</b>	<b>\$1,195,718.41</b>
<b>Offsets to outlays . . . . .</b>	<b>3,230.00</b>	<b>2,883.25</b>	<b>2,500.00</b>	<b>7,616.57</b>
<i>Departmental . . . . .</i>	<i>3,230.00</i>	<i>2,883.25</i>	<i>2,500.00</i>	<i>7,616.57</i>
<i>Public service enterprises . . . . .</i>	—	—	—	—
<i>Cemeteries . . . . .</i>	—	—	—	—
<b>Municipal indebtedness . . . . .</b>	<b>1,100,000.00</b>	<b>500,000.00</b>	<b>100,000.00</b>	<b>786,538.61</b>
<i>Loans, general purposes . . . . .</i>	—	—	—	<i>60,000.00</i>
<i>Loans, public service enterprises . . . . .</i>	—	—	—	—
<i>Loans, cemeteries . . . . .</i>	—	—	—	—
<i>Bonds refunded, current year . . . . .</i>	—	—	—	—
<i>Temporary loans (including revenue loans) . . . . .</i>	<i>1,100,000.00</i>	<i>500,000.00</i>	<i>100,000.00</i>	<i>700,000.00</i>
<i>Unpaid warrants or orders, current year . . . . .</i>	—	—	—	<i>26,174.21</i>
<i>Premiums . . . . .</i>	—	—	—	<i>364.40</i>
<b>Transfers . . . . .</b>	<b>7,553.66</b>	<b>58,482.72</b>	<b>126,416.60</b>	<b>9,846.62</b>
<i>From sinking funds . . . . .</i>	—	—	—	—
All other . . . . .	7,553.66	58,482.72	126,416.60	9,846.62
<b>Refunds . . . . .</b>	<b>14,334.17</b>	<b>2,758.95</b>	<b>3,616.23</b>	<b>13,224.20</b>
<b>Agency, trust, and investment . . . . .</b>	<b>266,019.60</b>	<b>249,252.61</b>	<b>442,327.08</b>	<b>378,492.41</b>
<i>Taxes and licenses for State . . . . .</i>	<i>70,906.00</i>	<i>49,862.00</i>	<i>55,186.00</i>	<i>47,795.00</i>
<i>Taxes for county . . . . .</i>	<i>60,468.47</i>	<i>42,792.05</i>	<i>49,716.94</i>	<i>40,769.46</i>
<i>Reimbursements for grade crossings . . . . .</i>	—	—	—	—
<i>Sinking and other permanent funds . . . . .</i>	<i>131,720.73</i>	<i>153,206.86</i>	<i>332,792.58</i>	<i>286,880.25</i>
All other . . . . .	2,924.40	3,391.70	4,631.56	3,057.70
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays . . . . .	\$2,258,330.84	\$1,523,477.94	\$1,490,570.83	\$2,109,958.55
Premiums . . . . .	—	—	—	364.40
Municipal indebtedness . . . . .	1,100,000.00	500,000.00	100,000.00	786,174.21
Transfers and refunds . . . . .	21,887.83	61,241.67	130,032.83	23,070.82
Agency, trust, and investment . . . . .	266,019.60	249,252.61	442,327.08	378,492.41
<b>Total receipts . . . . .</b>	<b>\$3,646,238.27</b>	<b>\$2,333,972.22</b>	<b>\$2,162,930.74</b>	<b>\$3,298,060.39</b>
Balance on hand, including funds . . . . .	426,297.70	154,129.39	329,492.72	121,099.71
<b>GRAND TOTAL . . . . .</b>	<b>\$4,072,535.97</b>	<b>\$2,488,101.61</b>	<b>\$2,492,423.46</b>	<b>\$3,419,160.10</b>



## Graded According to Population of 1945 — Continued.

PAYMENTS.	Gloucester POPULATION 24,862	Leominster POPULATION 23,549	Attleboro POPULATION 22,375	Peabody POPULATION 22,303
<b>Maintenance . . . . .</b>	<b>\$1,788,761.03</b>	<b>\$1,276,790.69</b>	<b>\$1,252,947.20</b>	<b>\$1,742,592.73</b>
<i>Departmental . . . . .</i>	<i>1,717,429.27</i>	<i>1,220,661.45</i>	<i>1,214,924.53</i>	<i>1,864,942.57</i>
General government . . . . .	84,073.13	56,939.08	82,048.31	75,198.69
Protection of persons and property . . . . .	225,998.00	143,755.76	208,750.50	215,658.27
Health and sanitation . . . . .	98,906.04	85,825.71	57,467.93	94,140.27
Highways . . . . .	162,371.08	133,320.35	58,521.10	32,716.69
Charities . . . . .	539,013.97	320,404.23	284,430.05	402,974.19
Veterans' benefits . . . . .	45,449.80	12,637.52	24,392.00	27,420.30
Schools . . . . .	458,279.65	386,781.51	376,227.27	405,596.93
Libraries . . . . .	10,204.80	15,460.56	29,249.98	3,000.00
Recreation . . . . .	28,928.85	12,429.92	25,041.71	12,407.15
Pensions . . . . .	48,682.53	31,646.07	28,985.84	53,767.91
Unclassified . . . . .	15,521.42	21,460.74	29,809.64	42,062.17
<i>Public service enterprises . . . . .</i>	<i>68,388.23</i>	<i>40,463.15</i>	<i>37,607.54</i>	<i>364,747.06</i>
Electric light . . . . .	—	—	—	283,056.52
Water . . . . .	68,388.23	40,463.15	37,598.54	79,849.34
All other . . . . .	—	—	9.00	1,841.20
<i>Cemeteries . . . . .</i>	<i>2,414.85</i>	<i>15,291.59</i>	—	<i>12,023.10</i>
<i>Administration of trust funds . . . . .</i>	<i>528.68</i>	<i>374.70</i>	<i>416.83</i>	<i>880.00</i>
<b>Interest . . . . .</b>	<b>41,646.45</b>	<b>26,021.79</b>	<b>5,017.67</b>	<b>15,540.38</b>
<i>Loans, general purposes . . . . .</i>	<i>24,811.45</i>	<i>15,130.54</i>	<i>5,017.67</i>	<i>13,802.88</i>
<i>Loans, public service enterprises . . . . .</i>	<i>16,835.00</i>	<i>10,891.25</i>	—	<i>1,737.50</i>
<i>Loans, cemeteries . . . . .</i>	—	—	—	—
<b>Outlays . . . . .</b>	<b>23,471.63</b>	<b>11,467.71</b>	<b>61,508.47</b>	<b>140,154.79</b>
<i>Departmental . . . . .</i>	<i>14,126.73</i>	<i>10,675.68</i>	<i>55,011.85</i>	<i>116,565.15</i>
General government . . . . .	—	—	190.61	—
Protection of persons and property . . . . .	1,485.00	—	16,774.30	1,200.00
Health and sanitation . . . . .	—	5,808.42	3,084.90	28,945.41
Highways . . . . .	6,604.88	342.90	34,600.23	69,694.50
Charities . . . . .	—	104.50	—	—
Schools . . . . .	—	25.00	361.81	15,032.20
Libraries . . . . .	—	—	—	—
Recreation . . . . .	—	4,394.86	—	—
Unclassified . . . . .	6,036.85	—	—	1,693.04
<i>Public service enterprises . . . . .</i>	<i>9,344.90</i>	<i>792.03</i>	<i>6,496.62</i>	<i>23,589.64</i>
Electric light . . . . .	—	—	—	18,110.10
Water . . . . .	9,344.90	792.03	6,496.62	5,479.54
All other . . . . .	—	—	—	—
<i>Cemeteries . . . . .</i>	—	—	—	—
<b>Municipal indebtedness . . . . .</b>	<b>1,120,651.37</b>	<b>724,200.00</b>	<b>144,000.00</b>	<b>879,572.73</b>
<i>From sinking funds . . . . .</i>	—	—	—	—
<i>From revenue and other sources . . . . .</i>	<i>320,651.37</i>	<i>121,200.00</i>	<i>44,000.00</i>	<i>164,595.68</i>
<i>Bonds refunded, current year . . . . .</i>	—	—	—	—
<i>Temporary loans (including revenue loans) . . . . .</i>	<i>800,000.00</i>	<i>603,000.00</i>	<i>100,000.00</i>	<i>700,000.00</i>
<i>Warrants or orders, previous years . . . . .</i>	—	—	—	<i>14,977.05</i>
<b>Transfers . . . . .</b>	<b>7,553.66</b>	<b>58,482.72</b>	<b>126,416.60</b>	<b>9,846.62</b>
<i>To sinking funds from revenue . . . . .</i>	—	—	—	—
<i>All other . . . . .</i>	<i>7,553.66</i>	<i>58,482.72</i>	<i>126,416.60</i>	<i>9,846.62</i>
<b>Refunds . . . . .</b>	<b>14,334.17</b>	<b>2,758.95</b>	<b>3,616.23</b>	<b>13,224.20</b>
<b>Agency, trust, and investment . . . . .</b>	<b>259,343.03</b>	<b>294,653.91</b>	<b>586,314.65</b>	<b>376,806.30</b>
<i>Taxes and licenses for State . . . . .</i>	<i>70,906.00</i>	<i>49,862.00</i>	<i>55,186.00</i>	<i>47,795.00</i>
<i>Taxes for county . . . . .</i>	<i>60,468.47</i>	<i>42,792.05</i>	<i>49,716.94</i>	<i>40,769.46</i>
<i>Expenditures for grade crossings . . . . .</i>	—	—	—	—
<i>Sinking and other permanent funds . . . . .</i>	<i>125,038.76</i>	<i>198,612.96</i>	<i>476,780.15</i>	<i>285,193.54</i>
<i>All other . . . . .</i>	<i>2,929.80</i>	<i>3,386.90</i>	<i>4,631.56</i>	<i>3,058.50</i>
<b>RECAPITULATION.</b>				
<b>Maintenance and interest . . . . .</b>	<b>\$1,830,407.48</b>	<b>\$1,302,812.48</b>	<b>\$1,257,964.87</b>	<b>\$1,758,133.11</b>
<b>Permanent debt (except from sinking funds) . . . . .</b>	<b>320,651.37</b>	<b>121,200.00</b>	<b>44,000.00</b>	<b>164,595.68</b>
<b>Sinking fund requirements from revenue . . . . .</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Outlays . . . . .</b>	<b>23,471.63</b>	<b>11,467.71</b>	<b>61,508.47</b>	<b>140,154.79</b>
<b>Permanent debt from sinking funds . . . . .</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Bonds refunded, current year . . . . .</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Temporary loans . . . . .</b>	<b>800,000.00</b>	<b>603,000.00</b>	<b>100,000.00</b>	<b>714,977.05</b>
<b>Transfers (except to sinking funds) and   refunds . . . . .</b>	<b>21,887.83</b>	<b>61,241.67</b>	<b>130,032.83</b>	<b>23,070.82</b>
<b>Agency, trust, and investment . . . . .</b>	<b>259,343.03</b>	<b>294,653.91</b>	<b>586,314.65</b>	<b>376,806.30</b>
<b>Total payments . . . . .</b>	<b>\$3,255,761.34</b>	<b>\$2,394,375.77</b>	<b>\$2,179,820.82</b>	<b>\$3,177,737.75</b>
<b>Balance on hand, including funds . . . . .</b>	<b>816,774.63</b>	<b>93,725.84</b>	<b>312,602.64</b>	<b>241,422.35</b>
<b>GRAND TOTAL . . . . .</b>	<b>\$4,072,535.97</b>	<b>\$2,488,101.61</b>	<b>\$2,492,423.46</b>	<b>\$3,419,160.10</b>

TABLE I. — *Summary of Financial Transactions. Cities*

RECEIPTS.	North Adams POPULATION 22,230	Gardner POPULATION 20,245	Westfield POPULATION 19,956	Woburn POPULATION 19,886
<b>REVENUE.</b>	<b>\$1,444,872.13</b>	<b>\$994,248.94</b>	<b>\$1,775,931.13</b>	<b>\$1,305,255.66</b>
<b>General . . . . .</b>	<b>1,162,453.67</b>	<b>807,829.00</b>	<b>925,816.44</b>	<b>1,004,811.74</b>
<i>Taxes</i> . . . . .	<i>979,763.06</i>	<i>692,250.55</i>	<i>790,553.53</i>	<i>863,229.93</i>
Property, poll, and income . . . . .	831,176.62	600,113.45	694,332.24	773,689.27
Corporation, bank, etc. . . . .	148,586.44	92,137.10	96,021.29	89,540.66
<i>Licenses and permits</i> . . . . .	<i>28,861.50</i>	<i>16,210.75</i>	<i>20,782.00</i>	<i>30,439.05</i>
<i>Fines and forfeits</i> . . . . .	<i>2,876.00</i>	<i>948.00</i>	<i>1,670.90</i>	<i>962.98</i>
<i>Grants and gifts</i> . . . . .	<i>150,053.26</i>	<i>98,421.70</i>	<i>111,700.01</i>	<i>108,923.22</i>
For expenses . . . . .	150,053.26	98,421.70	111,700.01	108,923.22
For outlays . . . . .	—	—	—	—
<i>All other</i> . . . . .	<i>899.85</i>	<i>—</i>	<i>1,310.00</i>	<i>1,256.56</i>
<b>Commercial . . . . .</b>	<b>282,418.46</b>	<b>186,419.94</b>	<b>850,114.69</b>	<b>300,443.92</b>
<i>Special assessments</i> . . . . .	<i>75.00</i>	<i>6,097.50</i>	<i>7.79</i>	<i>—</i>
To meet expenses . . . . .	75.00	—	—	—
To meet outlays . . . . .	—	6,097.50	7.79	—
<i>Privileges</i> . . . . .	<i>13,341.05</i>	<i>16,195.56</i>	<i>23,057.91</i>	<i>17,618.19</i>
<i>Departmental</i> . . . . .	<i>149,830.20</i>	<i>75,457.04</i>	<i>123,348.52</i>	<i>180,140.36</i>
General government . . . . .	1,139.65	1,720.99	2,386.39	7,953.90
Protection of persons and property . . . . .	299.42	2,872.46	726.43	1,136.52
Health and sanitation . . . . .	594.20	6,378.86	2,664.68	63,977.36
Highways . . . . .	746.38	78.10	5,128.97	16.50
Charities . . . . .	106,773.15	48,600.61	53,173.25	89,998.94
Veterans' benefits . . . . .	6,007.58	5,622.60	381.00	2,626.10
Schools . . . . .	15,432.31	1,328.09	53,696.50	11,773.65
Libraries . . . . .	634.15	—	7.50	203.51
Recreation . . . . .	—	7,073.60	1.00	1,290.50
Unclassified . . . . .	18,203.36	1,781.73	5,182.80	1,163.38
<i>Public service enterprises</i> . . . . .	<i>104,369.72</i>	<i>80,049.70</i>	<i>702,315.54</i>	<i>81,130.59</i>
Electric light . . . . .	—	—	1,607,363.30	—
Water . . . . .	103,735.97	80,049.70	94,952.24	81,130.59
All other . . . . .	633.75	—	—	—
<i>Cemeteries</i> . . . . .	<i>11,484.47</i>	<i>6,698.33</i>	<i>—</i>	<i>9,108.70</i>
<i>Interest</i> . . . . .	<i>3,318.02</i>	<i>1,921.81</i>	<i>1,384.93</i>	<i>12,446.08</i>
On sinking funds . . . . .	—	—	—	—
On trust and investment funds . . . . .	585.71	5.81	68.34	4,517.50
All other . . . . .	2,732.31	1,916.00	1,316.59	7,928.58
<b>NON-REVENUE.</b>	<b>\$613,696.35</b>	<b>\$227,480.52</b>	<b>\$220,449.62</b>	<b>\$535,970.37</b>
<b>Offsets to outlays . . . . .</b>	<b>6,250.00</b>	<b>31,275.00</b>	<b>285.49</b>	<b>—</b>
<i>Departmental</i> . . . . .	<i>6,250.00</i>	<i>31,275.00</i>	<i>285.49</i>	<i>—</i>
<i>Public service enterprises</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness . . . . .</b>	<b>300,000.00</b>	<b>—</b>	<b>—</b>	<b>318,500.00</b>
<i>Loans, general purposes</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>18,500.00</i>
<i>Loans, public service enterprises</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i> . . . . .	<i>300,000.00</i>	<i>—</i>	<i>—</i>	<i>300,000.00</i>
<i>Unpaid warrants or orders, current year</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers . . . . .</b>	<b>—</b>	<b>51,132.63</b>	<b>1,570.34</b>	<b>53,619.95</b>
<i>From sinking funds</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i> . . . . .	<i>—</i>	<i>51,132.63</i>	<i>1,570.34</i>	<i>53,619.95</i>
<b>Refunds . . . . .</b>	<b>25,665.10</b>	<b>1,308.82</b>	<b>2,161.76</b>	<b>2,780.31</b>
<b>Agency, trust, and investment . . . . .</b>	<b>281,781.25</b>	<b>143,764.07</b>	<b>216,432.03</b>	<b>161,070.11</b>
<i>Taxes and licenses for State</i> . . . . .	<i>43,439.00</i>	<i>43,691.00</i>	<i>41,997.00</i>	<i>41,866.00</i>
<i>Taxes for county</i> . . . . .	<i>32,161.89</i>	<i>37,494.97</i>	<i>31,352.48</i>	<i>26,779.40</i>
<i>Reimbursements for grade crossings</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i> . . . . .	<i>203,521.16</i>	<i>59,265.68</i>	<i>139,318.40</i>	<i>91,048.71</i>
<i>All other</i> . . . . .	<i>2,659.20</i>	<i>3,312.42</i>	<i>3,864.15</i>	<i>1,376.00</i>
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays . . . . .	\$1,451,122.13	\$1,025,523.94	\$1,776,216.62	\$1,305,255.66
Premiums . . . . .	—	—	—	—
Municipal indebtedness . . . . .	300,000.00	—	—	318,500.00
Transfers and refunds . . . . .	25,665.10	52,441.45	3,732.10	56,400.26
Agency, trust, and investment . . . . .	281,781.25	143,764.07	216,432.03	161,070.11
<b>Total receipts . . . . .</b>	<b>\$2,058,568.48</b>	<b>\$1,221,729.46</b>	<b>\$1,996,380.75</b>	<b>\$1,841,226.03</b>
Balance on hand, including funds . . . . .	143,587.58	313,742.45	565,029.16	93,835.09
<b>GRAND TOTAL . . . . .</b>	<b>\$2,202,156.06</b>	<b>\$1,535,471.91</b>	<b>\$2,561,409.91</b>	<b>\$1,935,061.12</b>

¹ Includes gas, amount not specified.

## Graded According to Population of 1945 — Continued.

PAYMENTS.	North Adams POPULATION 22,230	Gardner POPULATION 20,245	Westfield POPULATION 19,956	Woburn POPULATION 19,886
<b>Maintenance . . . . .</b>	<b>\$1,184,536.88</b>	<b>\$883,187.71</b>	<b>\$1,543,581.55</b>	<b>\$926,324.03</b>
<i>Departmental . . . . .</i>	<i>1,138,516.86</i>	<i>813,788.03</i>	<i>1,030,631.82</i>	<i>882,467.12</i>
General government . . . . .	64,705.52	53,656.51	52,998.28	63,866.76
Protection of persons and property . . . . .	137,067.63	121,509.97	153,781.35	84,936.06
Health and sanitation . . . . .	47,187.54	67,827.53	36,644.66	45,544.85
Highways . . . . .	107,141.91	92,984.00	87,125.57	58,803.15
Charities . . . . .	320,448.29	139,352.42	153,976.11	209,585.10
Veterans' benefits . . . . .	30,339.10	17,919.63	7,322.10	13,213.70
Schools . . . . .	328,443.91	234,667.98	448,165.58	323,490.33
Libraries . . . . .	23,424.38	12,950.00	24,000.00	23,518.41
Recreation . . . . .	10,570.39	26,435.82	16,440.80	13,690.51
Pensions . . . . .	34,507.14	27,271.14	29,129.60	13,867.34
Unclassified . . . . .	34,681.05	18,913.03	21,047.77	31,950.91
<i>Public service enterprises . . . . .</i>	<i>25,757.18</i>	<i>59,496.93</i>	<i>511,468.44</i>	<i>34,361.32</i>
Electric light . . . . .	—	—	147,867.38	—
Water . . . . .	24,198.75	59,496.93	36,601.06	34,361.32
All other . . . . .	1,558.43	—	—	—
<i>Cemeteries . . . . .</i>	<i>19,854.34</i>	<i>9,379.41</i>	<i>116.50</i>	<i>9,220.59</i>
<i>Administration of trust funds . . . . .</i>	<i>408.60</i>	<i>523.34</i>	<i>1,364.79</i>	<i>275.00</i>
<b>Interest . . . . .</b>	<b>9,802.83</b>	<b>5,764.29</b>	<b>10,808.75</b>	<b>21,050.20</b>
<i>Loans, general purposes . . . . .</i>	<i>9,682.83</i>	<i>5,764.29</i>	<i>3,491.25</i>	<i>17,867.70</i>
<i>Loans, public service enterprises . . . . .</i>	<i>120.00</i>	—	7,317.50	3,182.50
<i>Loans, cemeteries . . . . .</i>	—	—	—	—
<b>Outlays . . . . .</b>	<b>32,283.41</b>	<b>3,888.49</b>	<b>48,609.78</b>	<b>58,531.25</b>
<i>Departmental . . . . .</i>	<i>31,906.61</i>	<i>3,693.43</i>	<i>30,970.93</i>	<i>55,627.95</i>
General government . . . . .	1,311.00	—	—	—
Protection of persons and property . . . . .	1,387.88	3,125.00	1,300.00	162.62
Health and sanitation . . . . .	—	170.98	—	7,331.00
Highways . . . . .	25,945.14	—	24,968.05	47,425.27
Charities . . . . .	—	—	280.80	—
Schools . . . . .	2,006.49	—	453.10	—
Libraries . . . . .	1,256.00	—	—	—
Recreation . . . . .	—	397.45	2,835.71	500.00
Unclassified . . . . .	—	—	1,133.27	209.06
<i>Public service enterprises . . . . .</i>	—	195.06	17,638.85	1,858.64
Electric light . . . . .	—	—	14,000.42	—
Water . . . . .	—	195.06	13,638.43	1,858.64
All other . . . . .	—	—	—	—
<i>Cemeteries . . . . .</i>	<i>376.90</i>	—	—	1,044.66
<b>Municipal indebtedness . . . . .</b>	<b>333,000.00</b>	<b>28,000.00</b>	<b>74,000.00</b>	<b>471,755.88</b>
<i>From sinking funds . . . . .</i>	—	—	—	—
<i>From revenue and other sources . . . . .</i>	<i>83,000.00</i>	<i>28,000.00</i>	<i>74,000.00</i>	<i>171,755.88</i>
<i>Bonds refunded, current year . . . . .</i>	—	—	—	—
<i>Temporary loans (including revenue loans) . . . . .</i>	<i>300,000.00</i>	—	—	<i>300,000.00</i>
<i>Warrants or orders, previous years . . . . .</i>	—	—	—	—
<b>Transfers . . . . .</b>	<b>—</b>	<b>51,132.63</b>	<b>1,570.34</b>	<b>53,619.95</b>
<i>To sinking funds from revenue . . . . .</i>	—	—	—	—
<i>All other . . . . .</i>	—	51,132.63	1,570.34	53,619.95
<b>Refunds . . . . .</b>	<b>25,665.10</b>	<b>1,308.82</b>	<b>2,161.76</b>	<b>2,780.31</b>
<b>Agency, trust, and investment . . . . .</b>	<b>280,701.59</b>	<b>203,465.59</b>	<b>186,049.21</b>	<b>211,530.90</b>
<i>Taxes and licenses for State . . . . .</i>	<i>43,439.00</i>	<i>43,691.00</i>	<i>41,997.00</i>	<i>41,866.00</i>
<i>Taxes for county . . . . .</i>	<i>32,161.89</i>	<i>37,494.97</i>	<i>31,252.43</i>	<i>26,779.40</i>
<i>Expenditures for grade crossings . . . . .</i>	—	—	—	—
<i>Sinking and other permanent funds . . . . .</i>	<i>202,437.90</i>	<i>118,958.80</i>	<i>108,933.78</i>	<i>141,509.50</i>
<i>All other . . . . .</i>	<i>2,662.80</i>	<i>3,320.82</i>	<i>3,865.95</i>	<i>1,376.00</i>

## RECAPITULATION.

Maintenance and interest . . . . .	\$1,194,339.71	\$888,952.00	\$1,554,390.30	\$947,374.23
Permanent debt (except from sinking funds) . . . . .	83,000.00	28,000.00	74,000.00	171,755.88
Sinking fund requirements from revenue . . . . .	—	—	—	—
Outlays . . . . .	32,283.41	3,888.49	48,609.78	58,531.25
Permanent debt from sinking funds . . . . .	—	—	—	—
Bonds refunded, current year . . . . .	—	—	—	—
Temporary loans . . . . .	300,000.00	—	—	300,000.00
Transfers (except to sinking funds) and refunds . . . . .	25,665.10	52,441.45	3,732.10	56,400.26
Agency, trust, and investment . . . . .	280,701.59	203,465.59	186,049.21	211,530.90
<b>Total payments . . . . .</b>	<b>\$1,915,989.81</b>	<b>\$1,176,747.53</b>	<b>\$1,866,781.39</b>	<b>\$1,745,592.52</b>
Balance on hand, including funds . . . . .	286,166.25	358,724.38	694,628.52	189,468.60
<b>GRAND TOTAL . . . . .</b>	<b>\$2,202,156.06</b>	<b>\$1,535,471.91</b>	<b>\$2,561,409.91</b>	<b>\$1,935,061.12</b>

<sup>1</sup> Includes gas, amount not specified.

TABLE I. — Summary of Financial Transactions. Cities.

	RECEIPTS.	Marlborough Population 15,680	Newburyport Population 14,079
	REVENUE.	\$1,027,807.74	\$1,028,785.50
<b>General</b>		<b>810,582.84</b>	<b>797,483.59</b>
<i>Taxes</i>		<i>676,272.87</i>	<i>647,754.24</i>
Property, poll, and income		629,804.76	605,095.25
Corporation, bank, etc.		45,468.11	42,658.99
<i>Licenses and permits</i>		<i>18,896.50</i>	<i>14,688.00</i>
<i>Fines and forfeits</i>		<i>1,286.80</i>	<i>848.80</i>
<i>Grants and gifts</i>		<i>114,354.29</i>	<i>131,412.35</i>
For expenses		114,354.29	130,912.35
For outlays		—	500.00
All other		772.38	2,780.20
<b>Commercial</b>		<b>217,224.90</b>	<b>231,301.91</b>
<i>Special assessments</i>		<i>—</i>	<i>—</i>
To meet expenses		—	—
To meet outlays		—	—
<i>Privileges</i>		<i>14,430.54</i>	<i>10,414.37</i>
<i>Departmental</i>		<i>119,106.23</i>	<i>127,353.45</i>
General government		1,963.22	1,037.89
Protection of persons and property		1,948.63	2,836.06
Health and sanitation		18,711.57	1,766.78
Highways		505.98	1,236.69
Charities		83,447.58	98,882.64
Veterans' benefits		5,569.00	2,850.58
Schools		6,637.53	9,037.22
Libraries		322.72	715.24
Recreation		—	110.00
Unclassified		—	8,880.35
<i>Public service enterprises</i>		<i>69,885.85</i>	<i>80,518.26</i>
Electric light		—	—
Water		69,885.85	68,549.90
All other		—	11,968.36
<i>Cemeteries</i>		<i>3,395.94</i>	<i>260.38</i>
<i>Interest</i>		<i>10,406.34</i>	<i>12,755.45</i>
On sinking funds		—	—
On trust and investment funds		1,020.34	6,740.15
All other		9,386.00	6,015.30
	NON-REVENUE.	\$575,717.55	\$435,951.50
<b>Offsets to outlays</b>		<b>—</b>	<b>4,928.10</b>
<i>Departmental</i>		<i>—</i>	<i>4,928.10</i>
<i>Public service enterprises</i>		<i>—</i>	<i>—</i>
<i>Cemeteries</i>		<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b>		<b>425,156.34</b>	<b>250,000.00</b>
<i>Loans, general purposes</i>		<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>		<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>		<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>		<i>25,156.34</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>		<i>400,000.00</i>	<i>250,000.00</i>
<i>Unpaid warrants or orders, current year</i>		<i>—</i>	<i>—</i>
<i>Premiums</i>		<i>—</i>	<i>—</i>
<b>Transfers</b>		<b>4,804.52</b>	<b>12,978.58</b>
<i>From sinking funds</i>		<i>—</i>	<i>—</i>
All other		4,804.52	12,978.58
<b>Refunds</b>		<b>3,402.01</b>	<b>1,993.21</b>
<b>Agency, trust, and investment</b>		<b>142,354.68</b>	<b>166,051.61</b>
<i>Taxes and licenses for State</i>		<i>30,986.00</i>	<i>24,099.00</i>
<i>Taxes for county</i>		<i>19,813.66</i>	<i>20,534.52</i>
<i>Reimbursements for grade crossings</i>		<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>		<i>87,994.43</i>	<i>119,874.69</i>
All other		3,560.59	1,543.40
	RECAPITULATION.		
Revenue and offsets to outlays		\$1,027,807.74	\$1,033,713.60
Premiums		—	—
Municipal indebtedness		425,156.34	250,000.00
Transfers and refunds		8,206.53	14,971.79
Agency, trust, and investment		142,354.68	166,051.61
<b>Total receipts</b>		<b>\$1,603,525.29</b>	<b>\$1,464,737.00</b>
<i>Balance on hand, including funds</i>		<i>75,875.34</i>	<i>67,595.68</i>
<b>GRAND TOTAL</b>		<b>\$1,679,400.63</b>	<b>\$1,532,332.68</b>



## Graded According to Population of 1945 — Continued.

PAYMENTS.	Marlborough POPULATION 15,680	Newburyport POPULATION 14,079
<b>Maintenance . . . . .</b>	<b>\$820,597.03</b>	<b>\$808,137.17</b>
<i>Departmental . . . . .</i>	<i>772,810.38</i>	<i>744,744.45</i>
General government . . . . .	48,590.46	42,064.54
Protection of persons and property . . . . .	98,460.43	84,808.02
Health and sanitation . . . . .	50,765.74	36,828.59
Highways . . . . .	71,107.09	60,253.48
Charities . . . . .	219,987.25	247,993.51
Veterans' benefits . . . . .	35,262.27	16,779.74
Schools . . . . .	203,824.59	196,348.03
Libraries . . . . .	11,728.13	16,958.40
Recreation . . . . .	5,985.24	7,779.56
Pensions . . . . .	19,337.41	22,166.45
Unclassified . . . . .	7,761.77	12,764.13
<i>Public service enterprises . . . . .</i>	<i>40,392.55</i>	<i>61,622.70</i>
Electric light . . . . .	—	—
Water . . . . .	40,392.55	51,665.92
All other . . . . .	—	9,956.78
<i>Cemeteries . . . . .</i>	<i>5,958.69</i>	<i>1,130.14</i>
<i>Administration of trust funds . . . . .</i>	<i>1,435.41</i>	<i>639.88</i>
<b>Interest . . . . .</b>	<b>11,799.54</b>	<b>12,523.56</b>
<i>Loans, general purposes . . . . .</i>	<i>9,997.04</i>	<i>10,568.56</i>
<i>Loans, public service enterprises . . . . .</i>	<i>1,802.50</i>	<i>1,955.00</i>
<i>Loans, cemeteries . . . . .</i>	<i>—</i>	<i>—</i>
<b>Outlays . . . . .</b>	<b>770.74</b>	<b>3,630.05</b>
<i>Departmental . . . . .</i>	<i>51.75</i>	<i>2,220.21</i>
General government . . . . .	—	—
Protection of persons and property . . . . .	—	—
Health and sanitation . . . . .	51.75	500.00
Highways . . . . .	—	—
Charities . . . . .	—	257.61
Schools . . . . .	—	600.15
Libraries . . . . .	—	—
Recreation . . . . .	—	442.45
Unclassified . . . . .	—	420.00
<i>Public service enterprises . . . . .</i>	<i>718.99</i>	<i>1,409.84</i>
Electric light . . . . .	—	—
Water . . . . .	718.99	1,409.84
All other . . . . .	—	—
<i>Cemeteries . . . . .</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness . . . . .</b>	<b>610,112.68</b>	<b>489,388.37</b>
<i>From sinking funds . . . . .</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources . . . . .</i>	<i>134,956.34</i>	<i>139,388.37</i>
<i>Bonds refunded, current year . . . . .</i>	<i>25,156.34</i>	<i>—</i>
<i>Temporary loans (including revenue loans) . . . . .</i>	<i>450,000.00</i>	<i>350,000.00</i>
<i>Warrants or orders, previous years . . . . .</i>	<i>—</i>	<i>—</i>
<b>Transfers . . . . .</b>	<b>4,804.52</b>	<b>12,978.58</b>
<i>To sinking funds from revenue . . . . .</i>	<i>—</i>	<i>—</i>
<i>All other . . . . .</i>	<i>4,804.52</i>	<i>12,978.58</i>
<b>Refunds . . . . .</b>	<b>3,402.01</b>	<b>1,993.21</b>
<b>Agency, trust, and investment . . . . .</b>	<b>147,410.61</b>	<b>166,029.43</b>
<i>Taxes and licenses for State . . . . .</i>	<i>30,986.00</i>	<i>24,099.00</i>
<i>Taxes for county . . . . .</i>	<i>19,813.66</i>	<i>20,534.52</i>
<i>Expenditures for grade crossings . . . . .</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds . . . . .</i>	<i>93,080.96</i>	<i>119,852.61</i>
<i>All other . . . . .</i>	<i>3,529.99</i>	<i>1,543.40</i>
<b>RECAPITULATION.</b>		
Maintenance and interest . . . . .	\$832,396.57	\$820,660.73
Permanent debt (except from sinking funds) . . . . .	134,956.34	139,388.37
Sinking fund requirements from revenue . . . . .	—	—
Outlays . . . . .	770.74	3,630.05
Permanent debt from sinking funds . . . . .	—	—
Bonds refunded, current year . . . . .	25,156.34	—
Temporary loans . . . . .	450,000.00	350,000.00
Transfers (except to sinking funds) and refunds . . . . .	8,206.53	14,971.79
Agency, trust, and investment . . . . .	147,410.61	166,029.43
<b>Total payments . . . . .</b>	<b>\$1,598,897.13</b>	<b>\$1,494,680.37</b>
Balance on hand, including funds . . . . .	80,503.50	37,652.31
<b>GRAND TOTAL . . . . .</b>	<b>\$1,679,400.63</b>	<b>\$1,532,332.68</b>

TABLE I. — *Summary of Financial Transactions. Cities*

AGGREGATE RECEIPTS (39 CITIES).		POPULATION 2,986,588
REVENUE.		\$252,212,990.00
General . . . . .		197,519,177.01
<i>Taxes</i> . . . . .		170,937,499.78
Property, poll, and income . . . . .		155,850,264.55
Corporation, bank, etc. . . . .		15,087,235.23
<i>Licenses and permits</i> . . . . .		4,101,936.11
<i>Fines and forfeits</i> . . . . .		330,184.82
<i>Grants and gifts</i> . . . . .		21,971,982.32
For expenses . . . . .		21,883,965.22
For outlays . . . . .		88,017.10
<i>All other</i> . . . . .		177,573.98
Commercial . . . . .		54,693,812.99
<i>Special assessments</i> . . . . .		426,184.62
To meet expenses . . . . .		118,473.32
To meet outlays . . . . .		307,711.30
<i>Privileges</i> . . . . .		2,550,094.92
<i>Departmental</i> . . . . .		22,159,522.01
General government . . . . .		311,147.10
Protection of persons and property . . . . .		204,384.03
Health and sanitation . . . . .		1,192,245.74
Highways . . . . .		226,582.86
Charities . . . . .		16,253,665.40
Veterans' benefits . . . . .		593,298.18
Schools . . . . .		2,013,513.31
Libraries . . . . .		91,155.56
Recreation . . . . .		243,498.50
Unclassified . . . . .		1,030,031.33
<i>Public service enterprises</i> . . . . .		26,519,822.18
Electric light . . . . .		2,418,970.73
Water . . . . .		16,795,236.77
All other . . . . .		5,305,614.68
<i>Cemeteries</i> . . . . .		688,815.18
<i>Interest</i> . . . . .		2,349,374.08
On sinking funds . . . . .		734,410.11
On trust and investment funds . . . . .		978,070.21
All other . . . . .		636,893.76
NON-REVENUE.		\$159,613,754.37
Offsets to outlays . . . . .		379,178.80
<i>Departmental</i> . . . . .		299,558.35
<i>Public service enterprises</i> . . . . .		79,620.45
<i>Cemeteries</i> . . . . .		—
Municipal indebtedness . . . . .		86,136,509.24
<i>Loans, general purposes</i> . . . . .		3,562,000.00
<i>Loans, public service enterprises</i> . . . . .		180,000.00
<i>Loans, cemeteries</i> . . . . .		—
<i>Bonds refunded, current year</i> . . . . .		1,073,498.70
<i>Temporary loans (including revenue loans)</i> . . . . .		79,600,000.00
<i>Unpaid warrants or orders, current year</i> . . . . .		1,707,569.10
<i>Premiums</i> . . . . .		13,441.44
Transfers . . . . .		11,011,927.52
<i>From sinking funds</i> . . . . .		5,938,037.41
<i>All other</i> . . . . .		5,073,890.11
Refunds . . . . .		4,221,361.82
Agency, trust, and investment . . . . .		57,864,776.99
<i>Taxes and licenses for State</i> . . . . .		8,037,913.00
<i>Taxes for county</i> . . . . .		7,739,594.73
<i>Reimbursements for grade crossings</i> . . . . .		—
<i>Sinking and other permanent funds</i> . . . . .		41,860,125.55
<i>All other</i> . . . . .		227,143.71
RECAPITULATION.		
Revenue and offsets to outlays . . . . .		\$252,592,168.80
Premiums . . . . .		13,441.44
Municipal indebtedness . . . . .		86,123,067.80
Transfers and refunds . . . . .		15,233,289.34
Agency, trust, and investment . . . . .		57,864,776.99
Total receipts . . . . .		\$411,826,744.37
Balance on hand, including funds . . . . .		43,581,417.66
GRAND TOTAL . . . . .		\$455,408,162.03

<sup>1</sup> Includes \$176.43 from administration of trust funds.<sup>2</sup> Includes gas. See footnotes on pp. 12 and 22.

## Graded According to Population of 1945 — Concluded.

AGGREGATE PAYMENTS (39 CITIES).		POPULATION 2,986,588
<b>Maintenance</b>		<b>\$202,900,209.94</b>
<i>Departmental</i>		<i>190,083,862.57</i>
General government		8,480,442.97
Protection of persons and property		30,440,744.95
Health and sanitation		15,986,200.35
Highways		11,245,662.97
Charities		47,708,858.45
Veterans' benefits		2,247,027.51
Schools		54,732,089.33
Libraries		3,494,700.94
Recreation		4,204,151.74
Pensions		8,776,464.61
Unclassified		2,767,558.75
<i>Public service enterprises</i>		<i>11,436,115.03</i>
Electric light		13,256,924.51
Water		7,048,178.86
All other		1,131,011.66
<i>Cemeteries</i>		<i>1,069,917.76</i>
<i>Administration of trust funds</i>		<i>310,324.58</i>
<b>Interest</b>		<b>8,268,873.98</b>
<i>Loans, general purposes</i>		<i>3,695,413.18</i>
<i>Loans, public service enterprises</i>		<i>4,572,848.80</i>
<i>Loans, cemeteries</i>		<i>612.50</i>
<b>Outlays</b>		<b>6,225,603.62</b>
<i>Departmental</i>		<i>5,083,978.90</i>
General government		43,284.18
Protection of persons and property		257,615.79
Health and sanitation		1,252,267.84
Highways		2,461,454.16
Charities		79,460.45
Schools		182,735.72
Libraries		17,668.85
Recreation		263,804.49
Unclassified		525,687.42
<i>Public service enterprises</i>		<i>1,103,461.91</i>
Electric light		1,252,063.87
Water		674,476.59
All other		176,921.45
<i>Cemeteries</i>		<i>38,162.81</i>
<b>Municipal indebtedness</b>		<b>124,058,518.46</b>
<i>From sinking funds</i>		<i>2,598,037.41</i>
<i>From revenue and other sources</i>		<i>28,219,430.20</i>
<i>Bonds refunded, current year</i>		<i>1,073,498.70</i>
<i>Temporary loans (including revenue loans)</i>		<i>87,353,000.00</i>
<i>Warrants or orders, previous years</i>		<i>1,474,552.15</i>
<b>Transfers</b>		<b>11,011,927.52</b>
<i>To sinking funds from revenue</i>		<i>1,212,790.90</i>
<i>All other</i>		<i>9,799,136.62</i>
<b>Refunds</b>		<b>4,221,361.82</b>
<b>Agency, trust, and investment</b>		<b>55,876,762.61</b>
<i>Taxes and licenses for State</i>		<i>8,037,915.00</i>
<i>Taxes for county</i>		<i>7,739,594.73</i>
<i>Expenditures for grade crossings</i>		<i>—</i>
<i>Sinking and other permanent funds</i>		<i>39,372,288.57</i>
<i>All other</i>		<i>226,966.31</i>
RECAPITULATION.		
Maintenance and interest		\$211,169,083.92
Permanent debt (except from sinking funds)		28,219,430.20
Sinking fund requirements from revenue		1,212,790.90
Outlays		6,225,603.62
Permanent debt from sinking funds		2,598,037.41
Bonds refunded, current year		1,073,498.70
Temporary loans		88,827,552.15
Transfers (except to sinking funds) and refunds		14,020,498.44
Agency, trust, and investment		55,876,762.61
<b>Total payments</b>		<b>\$412,563,257.95</b>
Balance on hand, including funds		42,844,904.08
<b>GRAND TOTAL</b>		<b>\$455,408,162.03</b>

<sup>1</sup> Includes gas. See footnote on pp. 13 and 23.<sup>2</sup> Includes \$637,037.41 serial debt paid from sinking funds in Boston and \$60,000 serial debt paid from sinking fund surplus in Cambridge.<sup>3</sup> Includes \$4,960.58 paid from balances of Federal grants for outlays.





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DIVISION B

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RECEIPTS FROM REVENUE

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TABLE II. — General Revenue — Concluded.

CITIES.	Population of 1945	D. FINES AND FORFEITS		E. GRANTS AND GIFTS						F Other General Revenue		
		Court Fines	Department Penalties and Contract Violations	FOR EXPENSES FROM—								
				Federal Government	STATE				County, Dog Licenses		Individuals	For Outlays
					Education	Highways	Meal Tax	All Other				
BOSTON	766,386	\$181,602.05	—	\$4,406,295.47	1 \$900,862.06	\$1,409,389.36	\$226,049.69	\$20,000.00	\$31,723.00	\$1,888.40	\$3,591.50	\$3,971.13
WORCESTER	198,714	12,289.16	\$10.00	912,813.12	181,582.98	291,320.47	34,463.43	3,129.96	11,997.02	6,735.31	5,000.00	22,500.88
SPRINGFIELD	159,806	25,783.60	—	441,480.40	108,808.18	260,936.53	24,793.12	—	14,416.72	43,379.79	\$31,356.03	59,396.91
FALL RIVER	115,062	5,167.96	—	472,508.93	48,756.29	116,147.87	19,696.30	8,623.92	4,808.96	—	\$12,969.39	371.07
CAMBRIDGE	111,124	6,192.08	54.06	485,692.16	431,178.08	172,886.42	22,604.22	—	6,316.67	20,640.39	—	585.98
NEW BEDFORD	110,308	5,719.04	—	676,021.23	89,315.05	122,673.85	42,092.24	13,047.63	2,834.43	—	—	1,022.78
SOMERVILLE	105,853	3,360.81	87.00	407,224.04	40,724.04	107,761.16	18,383.05	—	4,675.25	—	—	65.00
LYNN	105,183	3,607.60	62.00	608,831.02	30,004.72	138,017.83	37,341.13	—	5,914.88	292.50	—	201.00
LOWELL	101,229	1,333.93	—	648,698.93	41,463.50	103,247.96	38,820.78	5,604.52	4,209.14	1,000.00	\$14,435.18	16,887.46
LAWRENCE	85,603	4,178.53	—	336,144.65	29,673.99	97,461.26	19,333.14	—	2,424.50	8,181.80	—	—
QUINCY	82,084	5,095.99	—	263,293.54	25,260.38	128,645.46	12,460.11	—	5,121.72	35.00	—	—
NEWTON	77,257	6,259.36	—	241,809.37	42,232.76	164,826.82	10,403.56	1,200.00	7,394.73	239.37	—	—
BROCKTON	67,071	1,159.45	101.00	233,839.13	29,978.91	61,653.20	9,432.02	—	9,936.85	—	—	9,834.14
MALDEN	65,202	1,506.50	157.50	469,240.34	14,907.04	75,411.44	21,897.76	—	3,247.47	400.00	—	6,406.49
HOLYOKE	59,567	5,231.60	—	259,885.21	14,104.57	73,420.36	14,021.04	—	3,441.48	834.16	—	—
PITTSFIELD	53,775	1,276.49	—	39,745.84	83,672.32	13,755.59	—	—	5,975.33	—	—	1,003.33
HAVERHILL	48,553	3,318.75	259.18	263,677.10	31,387.01	67,127.32	11,748.18	—	1,829.01	560.00	—	2,116.00
EVERETT	46,162	1,713.00	42.00	371,242.41	32,722.37	74,558.35	20,890.82	—	4,464.74	—	—	461.10
FITCHBURG	44,626	5,241.80	—	126,170.07	35,376.11	54,928.95	4,013.51	—	5,989.09	—	\$11,755.00	25.07
CHICPEE	43,770	2,331.25	—	221,583.25	16,039.75	56,667.72	5,649.43	—	2,583.24	—	—	—
WALTHAM	43,577	8,202.62	—	159,485.96	21,386.85	56,894.73	6,986.87	—	1,089.24	1,309.06	—	—
SALEM	42,853	1,245.40	265.50	200,208.51	15,145.20	58,422.77	12,167.06	—	8,17.80	—	1,000.00	2,931.27
CHELSEA	39,940	1,577.90	82.00	148,201.79	9,236.09	44,403.74	5,807.98	—	2,205.34	—	26,011.75	9,980.31
TAUNTON	38,612	2,374.71	—	171,966.08	8,082.46	42,230.08	8,462.58	—	1,851.55	—	—	—
REVERE	35,687	3,335.55	—	111,093.76	9,209.39	39,268.33	6,751.13	—	2,905.81	—	—	—
MELROSE	29,971	299.30	—	72,813.03	9,209.39	39,268.33	3,206.33	900.00	1,768.40	100.00	10.00	50.00
BEVERLY	27,971	751.55	—	108,063.75	2,112.54	41,177.50	3,206.33	—	1,851.55	—	—	—
NORTHAMPTON	26,814	2,370.03	—	82,792.55	19,031.80	41,807.61	6,560.39	—	2,193.22	11,213.10	—	489.88
GLOUCESTER	24,977	2,370.03	—	188,433.33	23,008.94	33,316.88	3,610.89	—	1,934.80	196.82	3,400.00	1,678.93
LEOMINSTER	23,862	595.00	168.00	123,163.50	10,820.36	41,129.82	7,638.54	—	2,247.32	1,609.00	\$4,000.00	4,554.81
ATLANTIC	23,549	2,072.76	—	89,371.78	16,313.14	30,048.78	5,036.53	—	3,109.82	600.00	—	—
PEABODY	22,375	2,407.70	—	74,286.28	8,904.80	32,186.52	3,822.48	—	2,091.24	—	—	899.85
NORTH ADAMS	22,303	1,718.00	—	111,287.25	4,071.10	28,179.66	3,471.04	—	2,088.50	—	—	1,310.00
GARDNER	20,245	2,876.00	—	65,022.50	4,179.72	25,371.51	7,232.16	1,200.00	2,360.93	6,480.03	—	1,256.56
WESTFIELD	19,956	946.00	—	52,446.94	21,031.17	26,752.13	2,628.81	—	1,012.57	—	—	772.38
WOBURN	19,886	1,670.90	962.98	78,605.90	24,192.78	19,496.82	3,954.45	—	975.80	5,037.85	500.00	2,780.20
NAHUBOROUGH	15,680	1,286.80	—	86,553.48	2,748.76	24,192.78	3,954.45	—	—	—	—	—
39 Cities	2,986,588	\$328,649.64	\$1,535.18	\$14,491,666.36	\$1,983,590.62	\$4,350,000.74	\$716,382.81	\$54,545.63	\$176,995.98	\$110,782.58	\$88,017.10	\$177,573.98

Includes \$391,641.98 reimbursement from State on account of teachers' pensions.

Includes \$100,000 reimbursement on account of Summer Traffic Tunnel and \$14,041.62 on account of Boston Port Authority.

From Federal Government.

Includes \$1,000 reimbursement from State on account of teachers' pensions.

Includes \$13,175.18 from Federal Government.

Includes \$6,755 from Federal Government.

TABLE III. — Commercial Revenue.

CITIES.	Popu- lation of 1945	A		B. SPECIAL ASSESSMENTS				C. PRIVILEGES		D Depart- mental <sup>1</sup>		
		TOTAL RECEIPTS	Street Sprinkling	FOR EXPENSES			FOR OUTLAYS		Motor Vehicle Excise Tax		All Other	
				Moth Extermi- nation	Sewers	All Other	Sidewalks and Curbing	All Other				
BOSTON	766,386	\$19,344,523.63	—	\$2,322.80	\$18,026.81	\$49,311.03	—	—	\$432,628.89	\$100,907.84	\$6,478,761.11	
WORCESTER	198,741	3,399,953.66	—	—	—	—	—	—	192,430.20	24,392.84	1,737,362.79	
SPRINGFIELD	139,896	2,643,713.85	—	—	—	—	—	—	188,663.36	75.00	1,179,787.07	
FALL RIVER	115,062	1,190,215.47	—	—	—	—	—	—	80,762.39	—	582,116.13	
CAMBRIDGE	111,124	1,899,269.54	—	—	—	—	—	—	93,381.30	—	1,052,616.39	
NEW BEDFORD	110,308	1,346,453.84	—	—	—	—	—	—	86,834.70	—	699,768.63	
SOMERVILLE	105,883	1,146,937.68	—	—	—	—	—	—	83,820.15	—	527,953.13	
LYNN	105,153	1,669,339.68	—	—	—	—	—	—	80,152.75	—	867,432.93	
LOWELL	101,229	1,275,710.15	—	832.00	—	—	—	—	61,332.07	—	746,846.75	
LAWRENCE	85,603	721,688.32	—	—	—	—	—	—	60,359.02	—	345,351.82	
QUINCY	82,084	1,543,398.30	—	—	—	—	—	—	82,840.54	—	865,271.26	
NEWTON	77,257	1,076,292.57	—	12,157.49	—	—	—	—	115,362.74	4.00	425,198.17	
MEDFORD	67,071	779,401.30	—	—	—	—	—	—	63,077.64	—	370,812.22	
BROCKTON	65,202	1,130,019.80	—	—	—	—	—	—	47,551.22	—	381,929.62	
MALDEN	59,567	802,253.07	—	1,538.65	—	—	—	—	46,454.21	—	284,508.64	
HOLYOKE	53,775	2,136,731.69	—	—	—	—	—	—	39,144.85	—	268,465.85	
PITTSFIELD	53,560	562,264.05	—	—	—	—	—	—	35,553.60	—	141,258.00	
EVERETT	48,553	715,966.32	—	—	—	—	—	—	39,001.70	—	392,220.17	
HAYWARD	46,162	820,804.90	—	469.71	—	—	—	—	31,348.03	—	2,050.00	
CHICAGO	44,626	1,120,917.77	—	—	—	—	—	—	24,784.50	—	232,082.21	
FITCHBURG	43,770	815,694.98	—	—	—	—	—	—	40,634.07	—	221,821.62	
WALTHAM	43,577	492,580.97	—	—	—	—	—	—	30,202.92	—	178,090.16	
SALEM	42,833	581,679.58	—	11.81	—	—	—	—	30,098.51	—	431,956.65	
CHelsea	39,940	459,156.61	\$1,145.52	—	—	—	—	—	25,218.71	—	156,010.31	
TAUNTON	38,612	1,612,936.69	—	—	—	—	—	—	17,440.86	—	225,459.16	
REVERE	35,687	386,579.47	—	—	—	—	—	—	21,040.36	—	146,254.05	
MELROSE	35,071	318,090.59	—	—	—	—	—	—	27,034.03	—	115,013.26	
Beverly	26,814	293,550.29	—	—	—	—	—	—	19,350.73	—	253,517.22	
NORTHAMPTON	24,977	353,531.25	—	—	—	—	—	—	13,341.05	—	149,830.20	
GLOUCESTER	24,862	473,275.84	—	—	—	—	—	—	16,170.56	—	75,457.04	
LEominster	23,519	311,816.73	—	—	—	—	—	—	22,247.41	—	123,348.52	
ATLEBORO	22,375	318,880.62	—	—	—	—	—	—	17,618.19	—	180,140.36	
PEABODY	22,303	882,229.96	—	—	—	—	—	—	14,430.54	—	119,106.23	
NORTH ADAMS	22,230	282,418.46	—	—	—	—	—	—	10,414.37	—	127,353.45	
GARDNER	20,245	186,419.94	—	—	—	—	—	—	—	—	—	
WESTFIELD	19,956	850,114.69	—	—	—	—	—	—	—	—	—	
Woburn	19,886	300,443.92	—	—	—	—	—	—	—	—	—	
MARLBOROUGH	15,680	217,224.90	—	—	—	—	—	—	—	—	—	
NEWBURYPORT	14,079	231,301.91	—	—	—	—	—	—	—	—	—	
39 Cities	2,986,588	\$54,693,812.99	\$1,145.52	\$17,332.46	\$38,042.10	\$61,953.24	\$145,110.69	\$64,810.36	\$97,790.25	\$2,405,117.04	\$144,977.88	\$22,159,522.01

<sup>1</sup> Detail of Departmental, except Unclassified, is shown on Table IV, pages 34-43.<sup>2</sup> Includes \$3.10 from administration of trust funds.<sup>3</sup> Includes \$14.00 from administration of trust funds.<sup>4</sup> Includes \$33.33 from administration of trust funds.



TABLE III. — Commercial Revenue — Concluded.

CITIES.	E. PUBLIC SERVICE ENTERPRISES				F. CEMETRIES			G. INTEREST	
	ELECTRIC LIGHT		WATER		All Other	Sale of Lots and Graves	Care of Lots and Graves	Care of Endowed Lots (Interest on Funds)	Miscellaneous
	Rates	Miscellaneous	Rates	Miscellaneous					
BOSTON . . . . .	—	—	\$5,471,294.82	\$56,346.01	\$5,198,799.41	\$35,510.00	\$42,663.92	\$13,432.75	—
WORCESTER . . . . .	—	—	1,267,794.43	3,169.91	—	20,025.00	21,343.37	23,757.92	\$782,509.23
SPRINGFIELD . . . . .	—	—	884,012.90	317,146.96	—	—	—	—	59,601.22
FALL RIVER . . . . .	—	—	435,658.93	8,447.97	355.95	4,622.00	11,564.42	8,169.25	23,387.45
CAMBRIDGE . . . . .	—	—	647,188.78	1,175.66	—	25,346.25	19,608.95	8,129.84	39,742.46
NEW BEDFORD . . . . .	—	—	416,892.92	16,824.43	20,054.40	7,360.00	12,040.55	15,778.26	21,508.76
SOMERVILLE . . . . .	—	—	513,480.79	1,681.51	—	—	—	—	46,595.71
LYNN . . . . .	—	—	620,383.61	11,226.11	—	9,618.95	16,221.61	19,489.88	19,992.10
LOWELL . . . . .	—	—	322,613.82	640.87	5.30	3,241.00	17,242.21	8,769.44	21,091.99
LAWRENCE . . . . .	—	—	238,594.60	27,808.92	—	5,380.00	9,944.25	—	43,715.69
QUINCY . . . . .	—	—	473,600.33	9,130.16	—	13,990.00	16,434.01	7,962.00	12,886.68
NEWTON . . . . .	—	—	409,555.71	9,931.54	—	—	—	—	56,420.26
NORFOLK . . . . .	—	—	250,416.59	1,741.00	—	31,697.75	19,029.31	5,074.54	36,041.12
BROCKTON . . . . .	—	—	275,529.63	2,042.54	—	12,641.00	9,960.00	3,269.06	23,575.67
MAIDEN . . . . .	—	—	265,501.64	3,365.64	—	11,244.00	9,724.47	8,967.13	36,866.14
HOLYOKE . . . . .	—	—	206,812.65	10,260.11	—	—	—	—	37,837.58
PITTSFIELD . . . . .	—	—	222,813.66	10,528.15	—	—	—	—	30,897.99
EVERETT . . . . .	—	—	382,080.42	1,356.15	—	—	—	—	3,546.86
HAVERHILL . . . . .	—	—	159,485.50	4,228.26	—	7,710.40	8,436.33	2,092.49	11,721.95
CHICOPEE . . . . .	—	—	242,767.77	6,128.93	—	277.50	1,556.88	1,022.46	25,978.90
FITCHBURG . . . . .	—	—	161,140.57	2,424.97	—	3,327.75	7,857.35	5,370.30	9,528.74
WALTHAM . . . . .	—	—	206,091.36	666.24	74.50	4,028.00	8,287.82	900.00	23,267.74
SALEM . . . . .	—	—	221,858.34	18.44	18.44	4,108.40	4,421.06	3,985.90	15,484.13
CHELSEA . . . . .	—	—	162,318.81	1,407.26	480.30	—	—	—	21,907.61
TAUNTON . . . . .	—	—	170,335.38	287.10	—	1,665.00	5,602.00	6,771.86	24,020.21
REVERE . . . . .	—	—	138,945.51	813.82	—	—	—	—	8,490.43
MELROSE . . . . .	—	—	111,390.47	1,848.25	—	8,231.75	6,833.00	6,663.74	38,327.06
BEVERLY . . . . .	—	—	82,201.56	239.41	—	4,035.00	4,452.32	4,212.00	6,993.16
NORTHAMPTON . . . . .	—	—	82,614.06	4,137.79	—	1,022.00	5,352.55	2,244.06	9,372.76
GLOUCESTER . . . . .	—	—	199,583.54	2,556.31	72,781.07	1,448.00	—	302.52	23,051.34
LEOMINSTER . . . . .	—	—	126,389.45	2,041.10	—	1,969.00	4,885.00	2,977.90	15,373.06
ATLANTIC . . . . .	—	—	134,264.36	1,520.26	—	—	—	—	3,702.76
PAYBORO . . . . .	—	—	170,402.62	1,781.05	443.20	2,047.50	4,080.24	2,031.91	31,706.23
NORTH ADAMS . . . . .	—	—	102,703.51	1,032.46	633.75	1,954.25	6,797.00	2,733.22	6,748.35
GARDNER . . . . .	—	—	72,546.72	7,502.98	—	850.00	3,982.59	1,710.14	3,318.02
WESTFIELD . . . . .	—	—	90,040.24	4,912.00	—	—	—	—	1,921.81
WOBURN . . . . .	—	—	81,130.59	1,585.01	—	1,900.00	4,359.25	2,822.95	1,384.93
MARLBOROUGH . . . . .	—	—	68,300.84	1,439.43	—	1,165.00	901.25	—	12,446.08
NEWBURYPORT . . . . .	—	—	67,110.47	—	11,968.36	1,300.00	—	230.38	10,406.34
39 Cities . . . . .	\$4,049,005.42	\$369,965.31	\$16,245,850.50	\$549,386.27	\$5,305,614.68	\$226,445.50	\$283,593.00	\$170,261.94	\$734,410.11
									\$1,614,963.97

1 For detail see Table V, page 44.

2 Includes \$403,030.50 from gas.

3 Includes \$42,675.56 from gas.

4 Includes gas; amount not specified.

TABLE IV. — Detail of Departmental Earnings (Column D, Table III).  
1. General Government.

CITIES.	Population of 1945	A TOTAL RECEIPTS	B Legislative	C Executive	D. FINANCIAL		E. OTHER GENERAL DEPARTMENTS		F Municipal Buildings
					Treasurer and Collector	All Other	City Clerk	All Other	
BOSTON . . . . .	768,386	\$50,468.26	—	—	\$29,904.26	\$84.15	\$17,866.03	\$2,186.93	\$426.89
WORCESTER . . . . .	198,741	51,815.54	—	—	17,059.75	2,440.00	31,730.13	289.83	295.83
SPRINGFIELD . . . . .	159,806	28,504.24	—	—	7,012.83	147.49	9,386.36	71.40	11,976.17
FALL RIVER . . . . .	113,062	9,949.02	—	—	3,901.85	—	3,043.17	4.00	—
CAMBRIDGE . . . . .	111,124	9,438.44	\$2.15	\$2.73	6,176.22	—	3,224.54	32.70	—
NEW BEDFORD . . . . .	110,308	12,824.30	—	—	3,691.76	—	8,639.44	493.10	—
SOMERVILLE . . . . .	108,853	7,362.15	—	—	4,076.69	—	2,729.37	79.42	76.67
LYNN . . . . .	105,153	7,220.30	—	—	3,438.47	—	2,182.80	—	—
LOWELL . . . . .	101,229	7,039.29	—	—	3,057.47	—	3,582.87	14.95	—
LAWRENCE . . . . .	85,603	5,904.44	—	—	3,233.53	—	2,010.91	—	720.00
QUINCY . . . . .	82,084	5,072.56	—	—	3,773.15	565.81	1,145.35	154.06	—
NEWTON . . . . .	77,257	17,295.77	—	—	9,777.36	—	3,184.90	3,767.70	—
MEDFORD . . . . .	67,071	6,172.69	—	—	3,330.03	—	2,764.66	78.00	—
ROCKTON . . . . .	65,202	7,596.08	—	39.25	3,181.80	41.36	2,882.25	1,142.95	24.41
MALDEN . . . . .	59,567	5,429.73	284.06	—	4,069.44	—	1,295.29	65.00	—
HOLYOKE . . . . .	53,775	8,057.62	—	—	1,309.10	14.63	3,993.89	75.00	—
PITTSFIELD . . . . .	53,560	8,394.60	—	—	1,505.65	—	6,813.95	14.00	2,740.00
EVERETT . . . . .	48,553	3,770.43	—	—	2,488.93	—	1,267.50	—	—
HAVERHILL . . . . .	46,162	4,569.15	—	—	2,728.85	94.25	1,836.10	—	123.05
CHICOPEE . . . . .	44,626	2,573.10	—	—	1,365.10	3.00	—	—	1,205.00
FITCHBURG . . . . .	43,770	3,442.77	—	—	278.50	—	2,149.27	—	1,015.00
WALTHAM . . . . .	43,577	3,144.60	—	—	1,491.13	—	1,588.25	3.00	62.22
SALEM . . . . .	42,833	2,292.70	—	—	1,332.25	—	960.45	—	—
CHELSEA . . . . .	39,940	4,423.01	—	2.40	3,281.71	—	1,138.05	—	.85
TAUNTON . . . . .	38,612	2,648.00	—	—	1,494.70	—	1,102.30	51.00	—
REVERE . . . . .	35,687	4,925.92	—	.50	3,545.85	—	1,262.07	—	117.50
MELROSE . . . . .	31,300	3,130.94	—	—	1,309.24	—	1,574.60	247.10	—
BEVERLY . . . . .	27,971	1,790.90	—	—	1,271.15	—	489.75	30.00	—
NORTHAMPTON . . . . .	24,977	1,531.19	—	—	622.40	176.00	732.79	—	75.00
GLoucester . . . . .	24,862	2,115.77	—	—	1,385.75	603.08	1,101.70	—	2,827.63
LEominster . . . . .	23,549	5,022.18	—	2.75	1,090.10	51.94	1,169.85	—	20.00
ATTLEBORO . . . . .	22,375	2,448.39	—	49.47	1,229.07	—	561.54	—	—
PEABODY . . . . .	22,303	1,420.98	—	—	499.15	—	599.75	40.75	—
NORTH ADAMS . . . . .	22,230	1,139.65	—	—	623.64	—	1,085.50	2.50	9.35
GARDNER . . . . .	20,245	1,720.99	—	—	750.10	72.50	1,562.34	1.00	—
WESTFIELD . . . . .	19,956	2,386.30	—	.45	1,655.75	—	648.15	—	5,650.00
WOBURN . . . . .	19,886	7,953.90	—	—	1,547.23	—	415.99	—	—
MALBOROUGH . . . . .	16,080	1,963.22	—	—	747.08	—	190.81	—	100.00
NEWBURYPORT . . . . .	14,079	1,037.89	—	—	—	—	—	—	—
39 Cities . . . . .	2,986,588	\$311,147.10	\$286.21	\$97.55	\$142,676.81	\$3,691.13	\$128,085.44	\$8,844.39	\$27,465.57

TABLE IV. — *Detail of Departmental Earnings (Column D, Table III) — Continued.*

P.D. 79.

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2. Protection of Persons and Property.

CITIES.	Population of 1945	A TOTAL RECEIPTS	B Police Department	C Fire Department	D Inspection	E. FORESTRY		F Other Protection of Persons and Property
						Insect Pest Extermination	Planting and Trimming Trees	
BOSTON . . . . .	766,886	\$70,727.96	\$9,783.48	\$4,079.26	\$56,865.22	—	—	—
WORCESTER . . . . .	198,741	12,142.47	8,474.50	9.50	3,428.34	\$140.00	\$90.13	—
SPRINGFIELD . . . . .	159,896	10,048.39	5,801.83	1,308.12	2,938.44	—	—	—
FALL RIVER . . . . .	115,062	1,741.31	391.05	16.90	1,004.36	—	—	\$329.00
CAMBRIDGE . . . . .	111,124	11,463.39	8,249.46	—	1,929.29	—	77.49	1,207.15
NEW BEDFORD . . . . .	110,308	3,281.41	323.63	317.30	1,277.48	—	—	463.00
SOMERVILLE . . . . .	105,883	1,704.43	102.00	—	1,016.23	—	—	586.20
LYNN . . . . .	105,153	2,771.99	578.61	158.50	1,780.35	—	—	254.53
LOWELL . . . . .	101,229	37,020.21	33,478.31	638.12	1,959.78	—	—	944.00
LAWRENCE . . . . .	85,603	5,979.05	4,379.50	420.00	1,179.55	—	—	—
QUINCY . . . . .	82,084	2,031.08	111.80	20.29	820.66	910.83	—	167.50
NEWTON . . . . .	77,257	4,235.52	401.43	391.50	482.25	—	2,960.34	—
MEDFORD . . . . .	67,071	656.43	87.25	76.20	467.98	—	25.00	—
BROCKTON . . . . .	65,202	1,424.64	194.21	243.30	417.68	—	356.47	213.00
MALDEN . . . . .	59,567	666.68	94.75	25.75	546.18	—	—	—
HOLYOKE . . . . .	53,775	2,516.16	1,712.75	7.00	736.29	—	—	61.12
PITTSFIELD . . . . .	53,560	2,293.60	1,229.20	144.00	920.40	—	—	—
EVERETT . . . . .	48,553	1,393.89	394.30	—	663.55	—	—	—
HAVERHILL . . . . .	46,102	1,204.48	505.64	—	486.84	—	—	—
CHICOPEE . . . . .	44,626	646.19	—	177.00	408.59	—	—	—
FITCHBURG . . . . .	43,770	2,537.74	1,556.53	183.90	661.96	—	—	—
WALTHAM . . . . .	43,577	2,808.25	1,704.45	352.50	398.80	—	—	135.35
SALEM . . . . .	42,833	5,494.02	4,836.14	233.49	424.39	—	—	352.50
CHELSEA . . . . .	39,940	1,802.19	67.70	8.00	1,726.49	—	—	—
TAUNTON . . . . .	38,612	1,236.83	164.00	5.60	693.81	—	—	—
REVERE . . . . .	35,687	355.92	150.50	77.75	199.92	—	—	373.42
MELROSE . . . . .	27,371	512.08	276.30	—	158.03	—	—	5.50
BEVERLY . . . . .	26,814	411.72	109.00	—	302.72	—	—	—
NORTHAMPTON . . . . .	24,977	394.95	150.25	77.13	167.57	—	—	—
GLOUCESTER . . . . .	24,862	4,074.28	3,717.92	—	344.57	—	—	—
LEOMINSTER . . . . .	23,549	482.31	3.22	13.75	104.34	—	—	11.79
ATTLEBORO . . . . .	22,375	765.38	487.26	160.95	117.17	—	—	361.00
PEABODY . . . . .	22,303	579.56	165.86	6.40	407.30	—	—	—
NORTH ADAMS . . . . .	22,230	299.42	—	—	217.33	—	—	82.09
GARDNER . . . . .	20,245	2,872.46	1,118.35	10.80	175.86	—	11,509.25	69.00
WESTFIELD . . . . .	19,956	726.43	963.00	—	163.63	—	—	552.00
WOBURN . . . . .	19,886	1,136.52	1,730.00	—	173.52	—	—	—
MARLBOROUGH . . . . .	15,680	1,948.63	2,091.25	—	198.63	—	—	—
NEWBURYPORT . . . . .	14,079	2,836.06	—	154.25	145.10	161.09	—	284.37
39 Cities . . . . .	2,986,588	\$204,384.03	\$95,605.43	\$9,317.86	\$86,168.58	\$1,211.92	\$5,018.68	\$7,061.56

<sup>1</sup> Includes \$154.50 forest fires.

TABLE IV. — Detail of Departmental Earnings (Column D, Table III) — Continued.  
3. Health and Sanitation.

CITIES.	Population of 1945	A TOTAL RECEIPTS	B. HEALTH		C. SANITATION		D Other Health and Sanitation	
			Quarantine and Contagious Disease Hospitals	Tuberculosis	Miscellaneous	Sewers		Refuse and Garbage Disposal
BOSTON	766,386	\$203,218.22	\$3,292.47	\$117,862.93	\$47,802.87	\$21,069.50	\$13,190.45	—
WORCESTER	198,741	86,281.15	30,378.17	38,384.74	472.33	4,272.34	12,032.95	\$740.62
SPRINGFIELD	159,896	60,125.85	31,995.59	13,343.38	341.63	13,343.37	—	1,101.88
FALL RIVER	115,062	49,082.53	4,356.86	42,163.46	477.00	—	148.01	1,937.20
CAMBRIDGE	111,124	83,692.73	3,345.89	47,251.82	975.29	—	30,119.75	—
NEW BEDFORD	110,308	47,645.54	3,843.43	28,339.10	25.25	12,989.97	—	2,447.79
SOMERVILLE	105,888	27,584.10	9,526.34	14,053.49	2,961.30	38.36	1,004.61	1,823.28
LYNN	103,153	36,999.47	3,107.58	22,305.15	223.40	621.00	8,919.06	525.07
LOWELL	101,229	9,283.17	7,111.35	1,202.50	—	444.25	—	20.78
LAWRENCE	85,603	28,067.17	129.00	19,098.26	—	2,029.29	6,789.84	—
QUINCY	82,984	39,598.24	400.50	15,151.33	162.85	9,219.41	14,827.00	—
NEWTON	77,257	11,326.95	2,567.10	2,580.60	82.31	6,016.40	—	—
MEDFORD	67,071	12,378.43	1,303.90	8,018.53	227.84	341.16	2,487.00	—
BROCKTON	65,202	191,240.71	819.20	7,351.93	82.31	145,975.99	36,414.52	596.76
MALDEN	59,567	15,576.79	2,246.19	4,984.18	224.83	73.78	7,531.95	515.86
HOLYOKE	53,775	3,416.60	1,056.00	64.29	583.51	630.17	703.58	379.05
PITTSFIELD	53,560	4,610.81	771.35	1,358.93	50	2,480.03	—	—
EVERETT	48,553	5,408.06	501.50	4,597.12	302.30	7.14	—	332.23
HAVERHILL	46,162	15,737.36	6,123.38	9,010.40	271.35	—	—	—
CHOCHEE	44,626	2,600.00	258.00	92.00	—	2,250.00	—	—
FITCHBURG	43,770	7,616.74	3,216.58	3,166.06	251.26	982.84	—	—
WALTHAM	43,577	27,292.67	148.00	6,162.54	378.20	8,953.93	11,650.00	—
SALEM	42,833	24,201.20	10,755.65	7,079.69	32.60	—	6,333.26	—
CHELSEA	39,940	188.00	—	—	—	—	—	—
TAUNTON	38,612	25,563.45	—	1,999.97	81.40	21,510.83	—	1,971.25
REVERE	35,687	1,399.53	98.50	1,574.98	15.00	1,227.40	—	—
MELROSE	27,971	12,368.94	247.25	4,221.10	203.87	1,787.79	18,757.17	—
BEVERLY	26,811	4,716.68	—	1,718.55	—	1,202.21	—	44.46
NORTHAMPTON	24,977	2,988.41	337.34	4,344.60	26.15	7,204.69	—	67.65
GLOUCESTER	24,862	11,972.78	—	2,294.21	—	3,740.90	—	—
LEOMINSTER	23,549	6,179.39	689.94	1,955.85	—	—	—	—
ATTLEBORO	22,375	2,945.79	—	3,406.41	—	—	—	—
PEABODY	22,303	37,144.81	—	403.56	170.30	33,568.10	—	—
NORTH ADAMS	22,230	594.20	—	3,238.54	—	130.64	—	—
GARDNER	20,245	6,378.86	—	—	49.05	3,091.27	—	—
WESTFIELD	19,956	2,664.68	—	—	776.58	1,888.10	—	—
WOBURN	19,886	63,977.36	60.00	2,367.16	74.00	61,476.20	—	—
MARLBOROUGH	15,680	18,711.57	—	2,824.73	—	16,386.84	—	—
NEWBURYPORT	14,079	1,766.78	—	1,766.78	—	—	—	—
39 Cities	2,986,588	\$1,192,245.74	\$130,875.06	\$445,456.00	\$57,343.47	\$385,013.90	\$160,909.15	\$12,648.16

¹ Includes \$21 street cleaning.



TABLE IV. — *Detail of Departmental Earnings (Column D, Table III) — Continued.*

## 4. Highways.

CITIES.	Population of 1945	A TOTAL RECEIPTS	B General	C Joint Maintenance State and County	D Sidewalks and Curbing	E Snow and Ice Removal	F Lighting	G Miscellaneous
BOSTON . . . . .	766,386	\$50,409.62	\$49,374.04	—	—	—	\$240.00	\$795.58
WORCESTER . . . . .	198,741	14,616.12	14,616.12	—	—	—	—	5.00
SPRINGFIELD . . . . .	150,806	33,399.54	33,394.54	—	—	—	—	—
FALL RIVER . . . . .	115,062	218.50	218.50	—	—	—	—	—
CAMBRIDGE . . . . .	111,124	3,550.93	2,540.71	\$1,010.22	—	—	—	—
NEW BEDFORD . . . . .	110,308	4,890.38	4,890.38	—	—	—	—	—
SOMERVILLE . . . . .	106,883	569.30	50,565.84	—	369.50	—	—	—
LYNN . . . . .	105,153	105.153	2,865.26	—	—	—	—	—
LOWELL . . . . .	101,229	17.81	17.81	—	—	—	—	—
LAWRENCE . . . . .	85,603	889.98	889.98	—	—	—	—	—
QUINCY . . . . .	82,084	2,039.01	2,039.01	—	—	—	—	—
NEWTON . . . . .	77,257	398.60	398.60	—	—	—	—	—
MEDFORD . . . . .	67,071	3,058.22	3,058.22	—	—	—	—	—
BROCKTON . . . . .	65,202	3,408.20	3,408.20	—	—	—	—	—
MALDEN . . . . .	59,567	1,464.03	1,089.19	374.84	—	—	—	—
HOLYOKE . . . . .	53,775	1,039.91	1,039.91	—	—	—	—	—
PITTSFIELD . . . . .	53,560	217.18	217.18	—	—	—	—	—
EVERETT . . . . .	48,553	435.26	435.26	—	—	—	—	—
HAVERHILL . . . . .	46,162	1,671.00	1,671.00	—	—	—	—	—
CHICPEE . . . . .	44,926	19,965.46	19,965.46	—	—	—	—	—
ITCHBURG . . . . .	43,770	15.91	15.91	—	—	—	—	—
WALTHAM . . . . .	43,577	254.55	204.55	50.00	—	—	—	43.69
SALEM . . . . .	42,833	43.69	—	—	—	—	—	—
CHESEA . . . . .	39,940	1,326.50	1,326.50	—	—	—	—	—
TAUNTON . . . . .	38,612	406.00	406.00	—	—	—	—	—
REVERE . . . . .	35,687	12,581.14	12,581.14	—	—	—	—	—
MELROSE . . . . .	27,971	783.00	783.00	—	—	—	915.00	—
BEVERLY . . . . .	26,814	3,150.03	735.03	—	—	—	—	—
NORTHAMPTON . . . . .	24,977	3,816.77	3,816.77	—	—	—	—	—
GLOUCESTER . . . . .	24,862	664.80	664.80	—	—	—	—	—
LEOMINSTER . . . . .	23,549	2.50	2.50	—	—	—	—	—
ATTLEBORO . . . . .	22,375	335.00	335.00	—	—	—	—	—
PEABODY . . . . .	22,303	746.38	700.48	—	—	—	—	45.90
NORTH ADAMS . . . . .	22,230	78.10	78.10	—	—	—	—	—
GARDNER . . . . .	20,245	5,128.97	667.73	4,391.50	34.49	\$35.25 16.50	—	—
WESTFIELD . . . . .	19,956	16.50	—	—	—	—	—	—
WOBURN . . . . .	19,886	505.98	505.98	—	—	—	—	—
MARLBOROUGH . . . . .	15,680	1,236.69	1,236.69	—	—	—	—	—
NEWBURYPORT . . . . .	14,079	—	—	—	—	—	—	—
39 Cities . . . . .	2,986,588	\$226,582.86	\$216,755.39	\$5,891.50	\$1,839.05	\$51.75	\$1,155.00	\$890.17

TABLE IV. — Detail of Departmental Earnings (Column D, Table III) — Continued.  
5. Charities.

CITIES.	Population of 1945	A TOTAL RECEIPTS	B. INFIRMARY		C Reimbursements for Relief	D Reimbursements for Aid to Dependent Children	E Reimbursements for Old Age Assistance	F Municipal General Hospitals	G Miscellaneous
			Sale of Produce and Board, etc. Stock						
BOSTON . . .	766,386	\$4,843,841.58	\$1,272.40	\$11,433.98	\$514,894.77	\$693,942.37	\$3,125,694.26	\$468,161.88	1,828,441.92
Worcester . . .	198,741	1,340,473.41	752.77	636.78	95,667.78	92,496.17	637,274.17	513,645.74	—
Springfield . . .	159,896	597,046.17	70.00	34,085.74	56,798.70	49,556.69	456,556.04	—	—
FALL RIVER . . .	115,062	457,851.40	—	13,146.22	30,844.15	41,992.33	358,822.63	13,046.07	—
CAMBRIDGE . . .	111,124	721,506.16	—	5,982.51	73,183.61	72,374.42	311,070.17	258,895.45	—
NEW BEDFORD . . .	110,308	543,617.15	98.94	2,830.50	32,463.60	41,663.91	466,560.20	—	—
SOMERVILLE . . .	105,883	374,726.52	1,839.65	4,263.22	57,650.51	41,964.02	269,509.12	—	—
LYNN . . .	105,153	631,616.61	584.26	4,079.79	41,125.18	73,154.56	512,672.82	—	—
LOWELL . . .	101,229	535,193.05	—	2,010.00	34,134.36	69,074.69	489,974.60	—	—
LAWRENCE . . .	85,603	282,176.30	—	5,971.32	10,245.65	15,771.33	250,188.00	—	—
QUINCY . . .	82,084	778,210.28	—	—	11,405.41	29,277.64	174,545.57	562,981.66	—
NEWTON . . .	77,257	262,663.35	—	492.00	13,496.55	36,661.88	152,012.92	—	—
MEDFORD . . .	67,071	247,758.90	33.25	1,694.52	44,845.14	16,051.54	185,134.45	—	—
BROCKTON . . .	65,202	468,797.02	3,522.30	1,621.44	20,164.68	34,202.92	409,285.68	—	—
MALDEN . . .	59,567	288,655.54	429.21	4,130.01	56,092.14	30,013.94	197,990.24	—	—
HOLYOKE . . .	53,775	215,580.86	2,208.78	8,430.82	14,995.23	9,076.48	180,869.55	—	—
PITTSFIELD . . .	53,560	205,345.56	418.71	1,711.23	14,832.60	31,021.48	157,361.54	—	—
EVERETT . . .	48,553	192,411.47	—	—	30,541.88	31,633.99	130,235.60	—	—
HAVERHILL . . .	46,192	512,749.62	2,461.50	15,485.83	11,277.01	29,735.71	259,536.41	194,253.16	—
CHICPEE . . .	44,626	91,759.19	171.02	4,620.82	9,187.10	10,613.50	67,166.75	332,056.56	—
FITCHBURG . . .	43,770	472,592.58	—	1,315.52	23,242.60	3,933.39	112,044.51	—	—
WALTHAM . . .	43,577	159,405.76	145.96	2,435.78	15,034.69	19,535.03	122,254.30	—	—
SALEM . . .	42,853	196,000.79	55.90	5,011.41	20,559.54	15,212.64	155,161.30	—	—
CHELSEA . . .	39,940	183,298.25	—	—	38,650.54	34,073.47	110,574.24	—	—
TAUNTON . . .	38,612	166,520.13	841.25	1,525.20	17,451.70	41,410.49	105,291.49	—	—
REVERE . . .	35,687	147,687.95	—	—	17,901.49	18,132.77	111,653.69	—	—
MELROSE . . .	27,971	81,121.92	—	—	4,446.01	7,921.19	68,754.72	—	—
BEVERLY . . .	26,814	125,955.65	—	4,010.43	15,503.15	12,863.44	93,578.63	—	—
NORTHAMPTON . . .	24,977	72,498.72	304.65	297.96	8,361.19	2,698.05	60,836.87	—	2.55
GLOUCESTER . . .	24,862	174,051.42	782.51	1,351.50	3,723.98	14,950.22	153,240.66	—	—
LEMINSTER . . .	23,549	114,298.16	3,954.17	120.45	11,623.18	5,976.57	92,623.79	—	—
ATTEBORO . . .	22,375	94,350.77	—	—	10,901.63	9,524.16	73,924.98	—	—
PEABODY . . .	22,303	193,026.99	10,324.28	1,044.00	6,234.63	18,467.21	60,174.55	96,782.32	—
NORTH ADAMS . . .	22,270	106,773.15	—	—	9,245.60	11,524.32	85,555.83	—	—
GARDNER . . .	20,245	48,600.61	—	—	3,652.77	5,904.97	39,042.87	—	—
WESTFIELD . . .	19,956	53,173.25	—	1,632.17	7,255.59	1,220.20	43,065.29	—	—
WOBURN . . .	19,886	86,998.94	592.23	1,198.85	4,801.94	20,218.27	63,187.65	—	—
MARLBOROUGH . . .	15,680	83,447.58	—	3,268.81	7,213.06	2,685.65	70,280.06	—	—
NEWBURYPORT . . .	14,079	98,882.64	59.50	—	5,002.74	8,595.86	85,224.54	—	—
39 Cities . . .	2,986,588	\$16,253,665.40	\$30,423.24	\$146,286.21	\$1,404,652.08	\$1,705,105.87	\$10,498,930.69	\$2,439,822.84	\$28,444.47

<sup>1</sup> Includes Institutions Department, Child Welfare Division, \$28,112.45 and Administration, \$329.47.

TABLE IV. — Detail of Departmental Earnings (Column D, Table III) — Continued  
5. C, D, and E. Reimbursements for Relief, Aid to Dependent Children, and Old Age Assistance.

CITIES.	REIMBURSEMENTS FOR RELIEF FROM —			REIMBURSEMENTS FOR AID TO DEPENDENT CHILDREN FROM —			REIMBURSEMENTS FOR OLD AGE ASSISTANCE FROM —		
	Individuals	Cities and Towns	State	Individuals	Cities and Towns	State	Individuals	Cities and Towns	State
BOSTON	\$43,919.79	\$117,525.01	\$353,449.97	—	—	\$693,942.37	\$1,095.11	—	\$3,117,663.71
WORCESTER	—	22,423.41	73,244.37	\$2,595.50	—	89,900.67	588.69	—	626,689.84
SPRINGFIELD	9,559.08	10,583.13	48,548.08	687.61	—	48,548.08	11,120.73	—	444,846.62
FALL RIVER	2,389.00	4,681.65	36,656.49	—	—	41,992.33	3,659.63	—	355,163.00
CAMBRIDGE	3,341.79	19,929.48	29,912.34	30.00	\$113.50	42,230.92	12,409.59	—	298,171.91
NEW BEDFORD	2,807.82	9,808.16	49,972.62	30.00	—	41,633.91	245,996.12	—	217,303.47
SOMERVILLE	200.00	8,406.88	49,043.63	—	—	41,964.02	12,211.65	—	256,118.54
LYNN	4,484.76	7,992.04	28,648.38	—	—	73,154.56	6,314.90	—	506,242.92
LOWELL	114.82	7,770.97	26,248.57	30.00	—	69,044.09	7,158.70	—	482,502.12
LAWRENCE	507.60	3,528.15	7,840.93	—	—	15,771.33	313.78	—	245,042.22
QUINCY	—	1,897.92	7,876.46	—	—	29,277.64	4,985.78	—	165,088.37
NEWTON	1,806.48	2,403.63	9,106.44	100.00	—	36,561.88	899.02	—	7,958.18
MEDFORD	2,842.38	33,308.89	8,693.87	244.00	—	15,807.54	1,058.04	—	6,477.53
BROCKTON	548.65	15,319.76	14,296.27	—	—	34,202.92	269.60	—	7,735.42
MALDEN	1,099.93	15,583.39	39,409.32	—	—	30,013.94	8,684.46	—	400,331.62
HOLYOKE	2,082.72	3,085.71	9,826.80	8.08	—	9,068.40	4,174.83	—	176,649.44
PITTSFIELD	169.00	3,292.94	11,379.66	594.66	—	30,426.82	45.28	—	154,180.61
EVERETT	7.00	6,472.24	24,062.64	—	—	31,633.90	202.88	—	127,647.57
HAVENHILL	809.57	1,351.65	9,852.36	—	—	29,733.71	3,085.19	—	256,108.13
CHICOPEE	3,618.18	2,805.02	5,572.51	—	—	16,613.50	390.09	—	65,247.47
FITCHBURG	2,145.79	6,878.01	12,746.41	—	—	19,933.39	406.55	—	109,004.51
SALEM	676.09	5,145.26	7,743.64	—	—	19,933.39	3,543.45	—	118,281.07
CHELSEA	506.32	4,728.75	15,154.70	—	—	13,212.64	95.15	—	148,761.04
TAUNTON	961.79	10,584.36	27,565.86	—	—	34,073.47	174.77	—	107,492.29
REVERE	39.00	6,270.82	10,219.09	—	—	41,410.49	358.86	—	108,925.52
MELROSE	10.00	1,388.75	16,473.74	821.45	25.00	17,286.32	887.88	—	101,016.86
BEVERLY	—	1,541.77	2,894.24	—	—	7,921.19	1,507.37	—	66,244.87
NORTHAMPTON	1,700.69	1,905.24	13,597.91	—	—	12,863.44	3,529.56	—	90,049.07
GLoucester	—	1,712.69	4,947.81	—	—	2,698.05	2,076.66	—	58,617.89
LEOMINSTER	2,459.56	440.64	3,283.34	—	—	14,950.22	142.32	—	152,227.56
ATTLEBORO	311.00	2,296.46	6,807.16	—	—	5,976.57	1,013.10	—	90,667.03
PEABODY	—	2,335.53	8,255.01	—	—	9,524.16	317.70	—	71,426.96
NORTH ADAMS	241.03	1,048.27	5,186.36	—	—	18,467.21	1,727.53	—	58,447.02
GARDNER	1,492.63	1,274.12	7,730.45	—	—	11,524.32	2,424.63	—	83,071.20
WESTFIELD	2,277.39	1,454.34	705.80	—	—	5,904.97	1,281.96	—	37,760.91
WOBURN	32.29	2,496.92	2,272.73	—	—	1,220.20	275.55	—	41,589.50
MARLBOROUGH	—	1,624.43	5,588.63	—	—	20,218.27	626.18	—	62,561.47
NEWBURYPORT	48.00	2,052.59	2,902.15	—	—	8,595.86	3,098.30	—	66,145.34
39 Cities	\$93,384.74	\$345,459.05	\$965,808.29	\$5,141.30	\$138.50	\$1,699,826.07	\$19,390.92	\$418,051.41	\$10,061,488.36

TABLE IV. — *Detail of Departmental Earnings (Column D, Table III) — Continued.*  
**6. Veterans' Benefits.**

CITIES.	Population of 1945	A TOTAL RECEIPTS	B State Aid	C Military Aid	D Soldiers' Burials	E Soldiers' Relief	F War Allowance
BOSTON . . . . .	766,386	\$163,609.30	\$41,102.50	\$25,172.87	\$4,936.08	\$3,019.35	\$89,378.50
WORCESTER . . . . .	198,741	43,471.84	6,769.00	6,714.00	1,465.97	636.68	27,886.19
SPRINGFIELD . . . . .	159,896	31,529.86	5,525.00	1,236.50	157.52	102.00	24,508.84
FALL RIVER . . . . .	115,062	14,851.52	4,885.00	2,820.00	1,702.52	—	5,444.00
CAMBRIDGE . . . . .	111,124	38,210.23	7,255.00	4,885.00	1,048.73	227.00	24,189.25
NEW BEDFORD . . . . .	110,308	16,246.89	4,770.00	1,918.75	799.50	34.00	8,794.64
SOMERVILLE . . . . .	105,883	19,182.50	3,550.00	2,561.50	788.00	—	12,937.00
LYNN . . . . .	105,153	23,209.59	6,417.50	3,537.25	744.07	1,078.26	15,432.51
LOWELL . . . . .	101,229	24,455.58	6,968.00	1,802.00	644.46	—	15,041.12
LAWRENCE . . . . .	85,603	15,662.26	3,770.00	1,592.87	345.09	—	9,067.30
QUINCY . . . . .	82,084	5,982.20	1,415.00	1,395.00	100.00	—	3,152.20
NEWTON . . . . .	77,257	3,893.50	1,075.00	1,065.00	100.00	121.50	2,502.00
MEDFORD . . . . .	67,071	6,214.50	3,200.00	1,472.50	—	—	1,442.00
BROCKTON . . . . .	65,202	11,408.65	3,475.00	746.00	450.00	224.65	6,499.00
MALDEN . . . . .	59,587	11,532.18	2,490.00	915.00	300.00	—	7,827.18
HOLYOKE . . . . .	53,775	7,340.23	1,510.00	815.00	—	223.25	5,015.23
PITTSFIELD . . . . .	48,553	10,535.54	1,550.00	1,169.27	200.00	—	7,383.02
EVERETT . . . . .	48,553	11,064.19	2,440.00	1,405.00	—	—	7,219.19
HAVERTHILL . . . . .	46,432	9,503.96	2,000.00	1,350.50	300.00	—	5,731.46
CHICOPEE . . . . .	44,626	16,121.45	2,000.00	1,130.00	424.00	30.00	14,183.95
RYCHBURG . . . . .	43,770	6,119.34	2,585.00	477.50	402.34	—	2,511.50
WALTHAM . . . . .	43,577	1,991.60	652.00	560.50	99.60	60.00	985.00
SALEM . . . . .	42,853	12,008.60	2,704.00	575.00	533.50	—	8,796.10
CHELSEA . . . . .	39,940	17,765.22	2,220.00	2,243.75	1,237.84	—	12,063.63
TAUNTON . . . . .	38,612	6,106.00	1,830.00	1,060.00	92.00	—	3,124.00
REVERE . . . . .	35,687	7,613.07	1,460.00	835.00	48.00	—	5,270.07
MELROSE . . . . .	27,971	2,638.00	930.00	338.50	100.00	—	1,269.50
BEVERLY . . . . .	26,814	5,553.38	910.00	580.00	106.00	—	3,963.38
NORTHAMPTON . . . . .	24,877	4,824.40	1,542.00	1,127.50	41.00	—	2,113.90
GLoucester . . . . .	24,862	8,163.75	3,530.00	467.50	100.00	—	4,066.25
LEONISTON . . . . .	23,549	3,666.25	1,260.00	120.00	391.00	80.00	1,815.25
ATTLEBORO . . . . .	22,375	3,998.74	502.00	502.50	—	209.54	2,784.70
PEABODY . . . . .	22,303	5,132.00	440.00	916.25	100.00	—	3,675.75
NORTH ADAMS . . . . .	22,230	6,007.58	990.00	1,345.00	—	11.60	3,660.98
GARDNER . . . . .	20,245	5,622.60	830.00	625.00	422.00	—	3,745.60
WESTFIELD . . . . .	19,956	381.00	170.00	—	—	—	211.00
WOBURN . . . . .	19,886	2,628.10	270.00	—	100.00	45.25	2,310.85
MARLBOROUGH . . . . .	15,680	5,569.00	1,460.00	845.00	—	—	3,164.00
NEWBURYPORT . . . . .	14,079	2,850.58	1,207.50	541.75	321.83	—	779.50
39 Cities . . . . .	2,986,588	\$593,298.18	\$136,789.50	\$76,519.01	\$18,655.05	\$6,103.08	\$355,231.54



TABLE IV. — Detail of Departmental Earnings (Column D, Table III) — Continued.  
7. Schools.

CITIES.	Popu- lation of 1945	A TOTAL RECEIPTS	B Tuition and Transportation of State Wards	C Other Tuition	D Sale of Text Books and Supplies	E Nursery Schools	F Lunch Rooms	G Miscellaneous
BOSTON	766,386	\$698,040.39	\$140,867.85	\$245,793.89	\$4,886.90	—	\$254,898.49	\$52,193.26
WORCESTER	198,741	125,222.03	8,354.22	77,872.02	1,247.30	\$18,883.39	—	18,865.03
SPRINGFIELD	159,896	338,779.44	5,145.89	115,820.34	7,191.07	40,609.55	166,022.24	3,990.35
FALL RIVER	115,062	18,429.68	263.40	16,319.73	91.02	—	—	1,753.53
CAMBRIDGE	111,124	42,546.17	9,821.28	5,954.72	920.61	25,181.50	—	608.06
NEW BEDFORD	110,308	47,574.62	—	36,895.26	1,373.57	7,058.35	—	2,247.14
SOMERVILLE	105,883	19,697.01	6,067.68	6,913.22	—	—	5,926.75	789.36
LYNN	38,776.14	8,097.14	8,097.14	14,935.30	3,076.77	—	—	13,106.93
LOWELL	101,259	41,933.95	20,606.40	20,868.82	—	—	—	458.73
LAWRENCE	85,603	4,674.79	240.65	2,451.96	—	—	—	65.58
QUINCY	77,590.97	7,750.97	12.14	2,055.32	713.08	1,917.20	—	970.43
NEWTON	137,694.05	137,694.05	5,109.20	17,809.14	349.10	—	114,000.00	686.61
MEDFORD	67,071	45,631.66	8,714.16	2,712.77	661.84	—	30,086.95	855.94
BROCKTON	63,262	7,276.33	3,771.66	3,239.95	175.39	—	—	89.93
MALDEN	59,957	6,910.60	2,912.77	2,381.25	1,496.11	—	—	120.47
HOLYOKE	53,775	39,852.61	2,929.69	5,823.59	395.58	—	—	3,306.50
PITTSFIELD	48,553	29,412.78	1,983.02	18,824.46	489.63	—	—	43.27
ENDETT	46,162	11,052.44	3,958.96	5,898.32	1,002.96	27,397.25	—	192.20
HAVERHILL	44,626	21,961.42	3,085.54	4,926.19	632.07	7,000.25	—	461.50
CHICOPEE	43,770	51,880.71	260.83	12,937.47	150.80	13,199.96	—	1,593.04
FITCHBURG	43,577	13,769.43	1,846.63	6,394.69	367.43	37,057.48	—	1,474.13
WALTHAM	42,883	29,689.61	—	1,624.52	582.31	—	—	5,160.68
SALEM	39,940	1,644.20	487.38	44.50	686.39	—	27,020.68	462.10
CHELSEA	38,612	12,751.54	2,840.66	9,200.76	281.12	—	—	425.93
TAUNTON	35,087	885.94	—	661.11	—	—	—	924.83
REVERE	27,971	4,142.97	2,245.50	1,429.53	89.43	—	—	378.51
MELROSE	26,814	15,919.36	11,735.45	186.72	86.27	—	—	3,610.35
BEVERLY	24,977	48,087.82	748.24	15,681.96	86.27	—	16,249.60	15,921.75
NORTHAMPTON	24,802	21,059.57	217.88	8,038.33	354.19	2,439.70	9,379.53	329.94
GLOUCESTER	23,549	13,650.68	2,352.43	8,056.45	123.47	2,895.45	—	922.88
LEOMINSTER	22,375	4,154.37	1,238.03	1,144.80	486.95	—	—	1,264.59
ATLANTIC	22,303	738.58	464.12	120.00	43.15	—	—	111.31
PEABODY	22,230	15,432.31	—	14,938.01	51.76	—	—	442.54
NORTH ADAMS	20,245	1,328.09	86.32	805.89	28.84	—	—	407.04
GARDNER	19,956	53,696.50	5,315.70	21,899.92	98.80	—	25,090.60	1,306.48
WESTFIELD	19,886	11,775.65	7,991.32	—	73.00	—	3,551.95	225.38
WOBURN	15,680	6,637.53	6,637.53	212.04	—	—	—	—
MARLBOROUGH	14,079	9,037.22	287.73	8,398.01	182.51	—	—	168.97
NEWBURYPORT	—	—	—	—	—	—	—	—
39 Cities	2,986,588	\$2,013,513.31	\$265,747.23	\$734,208.05	\$28,619.39	\$147,727.84	\$702,484.23	\$134,736.57

TABLE IV. — *Detail of Departmental Earnings (Col. D, Table III) — Con.*

## 8. Libraries.

CITIES.	Population of 1945	A TOTAL RECEIPTS	B Fines, Rentals, and Sales	C Miscella- neous
BOSTON . . . . .	766,386	\$24,588.94	\$22,572.68	\$2,016.26
WORCESTER . . . . .	198,741	7,332.35	6,927.11	405.24
SPRINGFIELD . . . . .	159,896	—	—	—
FALL RIVER . . . . .	115,062	2,241.63	2,202.83	38.80
CAMBRIDGE . . . . .	111,124	715.94	715.94	—
NEW BEDFORD . . . . .	110,308	1,318.09	1,318.09	—
SOMERVILLE . . . . .	105,883	3,447.94	3,447.94	—
LYNN . . . . .	105,153	4,512.59	4,512.59	—
LOWELL . . . . .	101,229	998.23	998.23	—
LAWRENCE . . . . .	85,603	764.25	738.37	25.88
QUINCY . . . . .	82,084	4,816.49	4,556.20	260.29
NEWTON . . . . .	77,257	11,976.48	11,083.16	883.32
MEDFORD . . . . .	67,071	3,317.17	3,317.17	—
BROCKTON . . . . .	65,202	2,339.98	2,325.93	14.05
MALDEN . . . . .	59,567	3,791.46	3,791.46	—
HOLYOKE . . . . .	53,775	—	—	—
PITTSFIELD . . . . .	53,560	—	—	—
EVERETT . . . . .	48,553	1,767.54	1,767.54	—
HAVERHILL . . . . .	46,162	1,704.69	1,704.69	—
CHICOPEE . . . . .	44,626	1,472.52	1,472.52	—
FITCHBURG . . . . .	43,770	1,484.66	1,484.66	—
WALTHAM . . . . .	43,577	2,817.69	2,800.49	17.20
SALEM . . . . .	42,833	1,007.66	1,007.66	—
CHELSEA . . . . .	39,940	885.33	847.43	37.90
TAUNTON . . . . .	38,612	653.57	653.57	—
REVERE . . . . .	35,687	467.75	467.75	—
MELROSE . . . . .	27,971	1,558.71	1,527.91	30.80
BEVERLY . . . . .	26,814	316.57	316.57	—
NORTHAMPTON . . . . .	24,977	798.32	700.63	97.69
GLOUCESTER . . . . .	24,862	—	—	—
LEOMINSTER . . . . .	23,549	1,395.89	1,102.86	293.03
ATTLEBORO . . . . .	22,375	780.00	754.50	25.50
PEABODY . . . . .	22,303	—	—	—
NORTH ADAMS . . . . .	22,230	634.15	634.15	—
GARDNER . . . . .	20,245	—	—	—
WESTFIELD . . . . .	19,956	7.50	7.50	—
WOBURN . . . . .	19,886	203.51	203.51	—
MARLBOROUGH . . . . .	15,680	322.72	322.72	—
NEWBURYPORT . . . . .	14,079	715.24	515.24	200.00
<b>39 Cities . . . . .</b>	<b>2,986,588</b>	<b>\$91,155.56</b>	<b>\$86,809.60</b>	<b>\$4,345.96</b>

TABLE IV. — *Detail of Departmental Earnings (Col. D, Table III) — Concluded.*

## 9. Recreation.

CITIES.	Popu- lation of 1945	A TOTAL RECEIPTS	B Parks and Gardens	C Golf Courses	D Play- grounds and Gym- nasia	E Bath- houses and Beaches	F Celebra- tions and Entertain- ments
BOSTON . . .	766,386	\$53,695.88	\$13,915.06	\$15,583.00	\$626.81	\$23,571.01	—
WORCESTER . .	198,741	13,065.95	1,683.05	9,135.60	1,183.80	1,000.50	\$63.00
SPRINGFIELD .	159,896	50,699.53	5,616.43	43,145.80	319.20	1,618.10	—
FALL RIVER . .	115,062	—	—	—	—	—	—
CAMBRIDGE . .	111,124	10,657.45	4.60	9,055.20	965.60	617.05	15.00
NEW BEDFORD .	110,308	2,782.61	297.40	—	—	2,485.21	—
SOMERVILLE . .	105,883	316.25	—	—	—	316.25	—
LYNN . . . . .	105,153	30,017.80	2,308.18	12,876.09	14,833.53	—	—
LOWELL . . . .	101,229	6,417.00	5,414.00	—	1,003.00	—	—
LAWRENCE . . .	85,603	170.00	170.00	—	—	—	—
QUINCY . . . .	82,084	946.78	—	—	946.78	—	—
NEWTON . . . .	77,257	1,789.65	61.78	—	587.96	1,139.91	—
MEDFORD . . . .	67,071	8.50	8.50	—	—	—	—
BROCKTON . . .	65,202	11,987.53	2.45	11,725.67	41.02	213.54	4.85
MALDEN . . . .	59,567	50.00	50.00	—	—	—	—
HOLYOKE . . . .	53,775	265.30	77.50	—	187.80	—	—
PITTSFIELD . .	53,560	719.50	264.85	—	—	454.65	—
EVERETT . . . .	48,553	12,160.56	—	—	12,160.56	—	—
HAVERHILL . . .	46,162	142.31	142.31	—	—	—	—
CHICOPEE . . . .	44,626	—	—	—	—	—	—
FITCHBURG . . .	43,770	15.00	15.00	—	—	—	—
WALTHAM . . . .	43,577	6.00	—	—	6.00	—	—
SALEM . . . . .	42,833	12,834.83	1,185.78	5,034.20	6,614.85	—	—
CHELSEA . . . .	39,940	389.91	—	—	389.91	—	—
TAUNTON . . . .	38,612	—	—	—	—	—	—
REVERE . . . . .	35,687	—	—	—	—	—	—
MELROSE . . . .	27,971	10,456.82	—	10,456.82	—	—	—
BEVERLY . . . .	26,814	391.05	200.00	—	—	191.05	—
NORTHAMPTON .	24,977	—	—	—	—	—	—
GLOUCESTER . .	24,862	205.42	78.96	—	19.36	107.10	—
LEOMINSTER . .	23,549	133.39	—	—	133.39	—	—
ATTLEBORO . . .	22,375	43.50	43.50	—	—	—	—
PEABODY . . . .	22,303	14,654.88	—	—	14,654.88	—	—
NORTH ADAMS . .	22,230	—	—	—	—	—	—
GARDNER . . . .	20,245	7,073.60	75.00	2,098.75	—	4,899.85	—
WESTFIELD . . .	19,956	1.00	1.00	—	—	—	—
WOBURN . . . . .	19,886	1,290.50	—	1,290.50	—	—	—
MARLBOROUGH .	15,680	—	—	—	—	—	—
NEWBURYPORT .	14,079	110.00	—	—	110.00	—	—
39 Cities . . .	2,986,588	\$243,498.50	\$31,615.35	\$120,401.63	\$54,784.45	\$36,614.22	\$82.85

TABLE V. — Interest Receipts (Detail of "All Other," Column G, Table III).

CITIES.	A TOTAL RECEIPTS	B On Deposits	C On Taxes	D On Special As- sessments	E. ON TRUST AND INVESTMENT FUNDS					F Miscella- neous	
					PUBLIC TRUST FUNDS						
					Charity	School	Library	Cemetery (for General Care)	Other		
Boston	\$782,509.23	—	\$43,971.73	\$69.68	\$65,613.54	\$29,176.92	\$51,998.82	\$400.00	\$465,836.55	\$93,131.45	\$32,310.54
Worcester	59,601.22	\$2,583.83	21,701.70	495.57	19,114.20	702.72	4,648.36	—	9,924.87	80.00	429.97
Springfield	23,397.45	—	17,642.68	2,533.00	2,707.99	—	—	—	—	—	433.78
Fall River	39,742.46	—	32,457.00	—	63.86	1,312.32	1,974.02	—	1,242.76	3,055.39	3,935.26
Cambridge	21,508.76	16.14	18,009.55	81.89	555.23	21.05	1,582.14	—	112.50	439.71	444.27
New Bedford	46,595.71	—	29,251.84	—	—	2,206.30	11,525.41	—	69.08	—	1,597.18
Somerville	19,992.10	—	16,747.17	—	26.26	247.89	864.21	—	25.53	—	896.91
Lynn	21,091.99	—	14,363.09	2,116.99	400.45	69.75	3,219.27	15.05	28.47	—	6,999.10
Lowell	43,715.69	—	32,170.40	—	474.31	3.01	4,025.35	—	20.58	—	164.92
Lawrence	12,886.68	—	12,476.49	—	—	114.34	110.35	60.30	7,780.38	4,183.39	245.37
Quincy	56,420.26	—	36,076.23	3,118.01	707.10	6.78	1,306.05	—	1,232.82	—	47.25
Newton	36,041.12	—	13,768.38	8,864.03	84.86	395.15	75.23	—	1,232.82	—	926.82
Medford	23,575.67	341.84	16,198.15	3,500.32	905.34	—	1,040.52	—	785.32	—	1,309.48
Brockton	36,866.14	—	29,205.36	1,077.44	3,448.02	—	19,958.35	—	12.00	—	941.78
Malden	12,254.13	30.42	12,254.13	4,626.90	14.00	—	—	—	55.30	23,781.60	832.94
Holyoke	37,837.58	—	4,747.68	—	1,450.52	29.95	—	—	—	—	28.15
Pittsfield	3,546.86	—	2,594.27	924.44	—	—	—	—	—	—	175.51
Everett	11,721.95	—	4,951.04	—	—	3,218.90	3,376.50	—	165.24	2,658.61	965.76
Haverhill	25,978.90	—	11,700.62	50.53	4,419.87	125.92	5,868.97	23.38	1,125.55	—	2,100.36
Chicopee	9,528.74	—	4,968.78	11.88	4,460.68	—	677.71	123.78	1,107.01	—	36.80
Fitchburg	23,297.74	—	14,663.44	5.89	6,231.70	82.93	1,169.97	—	4,224.80	—	527.32
Waltham	15,484.13	—	5,558.25	806.17	2,363.37	—	1,773.02	231.00	1,892.94	3.00	234.39
Salem	21,907.61	9.03	11,903.95	2.73	4,555.35	185.00	2,181.72	962.50	—	—	3,940.01
Chelsea	24,630.21	—	20,289.54	—	306.51	—	81.15	—	—	—	252.22
Taunton	8,490.43	—	6,451.55	19.66	—	—	1,767.00	—	—	—	5,143.81
Revere	38,527.06	48	33,314.87	—	—	—	65.58	—	2.32	—	19.82
Melrose	6,993.16	340.64	3,273.24	2,114.73	524.35	32.02	141.44	41.05	505.87	—	20.65
Beverly	9,372.76	—	3,933.48	1,466.15	189.78	139.60	3,623.10	—	—	—	42.56
Northampton	23,031.34	428.65	3,709.64	1.89	1,463.16	628.06	16,307.78	364.04	105.56	154.61	573.70
Gloicester	15,373.06	—	9,216.48	2,460.62	1,989.27	400.00	250.00	—	328.38	—	8.63
Leominster	3,702.76	98.01	2,637.16	278.43	1,989.27	52.73	270.25	61.80	—	—	166.30
Attleboro	31,706.23	322.79	8,068.56	465.48	16,384.71	—	4,199.46	—	1,498.93	—	312.24
Peabody	6,748.35	—	3,214.02	120.25	3,032.23	69.61	—	—	—	554.12	4.00
North Adams	3,315.02	—	2,728.31	—	18.38	—	13.21	5.81	—	—	11.21
Gardner	1,921.81	—	789.42	1,126.58	—	—	—	48.24	20.10	—	2,598.28
Westfield	1,384.93	—	1,303.20	2.18	—	—	—	100.77	46.63	212.65	747.95
Woburn	12,446.08	—	5,330.30	—	352.30	161.13	4,042.95	—	2,433.22	633.71	511.61
Marlborough	10,406.34	—	6,638.05	—	402.45	175.58	2,894.82	—	—	—	—
Newburyport	12,755.45	—	5,503.69	—	—	375.95	—	—	—	—	—
39 Cities	\$1,614,963.97	\$4,171.83	\$526,383.44	\$36,341.44	\$138,535.54	\$55,208.41	\$152,416.99	\$2,437.72	\$496,358.51	\$133,113.04	\$69,997.05



TABLE VI. — *Summary of Revenue Receipts.*

Cities.	A TOTAL RECEIPTS	B Taxes	C Licenses and Permits	D Fines and Forfeits	E Grants and Gifts	F Other General Revenue	G Special As- sessments	H Privileges	I Depart- mental	J Public Service En- terprises	K Cemeteries	L Interest
BOSTON	\$84,874,112.75	\$56,553,148.42	\$1,701,068.04	\$181,602.05	\$6,999,799.48	\$3,971.13	\$70,560.64	\$533,536.73	\$6,478,761.11	\$10,726,440.34	\$91,606.67	\$1,443,618.24
WINGSTER	16,082,255.48	9,963,488.35	236,971.14	12,299.16	1,447,042.29	22,390.88	4,408.62	192,430.20	1,737,362.79	1,270,964.34	65,126.49	59,601.22
SPRINGFIELD	13,602,995.38	9,557,635.67	188,294.58	25,783.66	1,128,170.77	59,396.91	26,313.27	213,036.20	1,179,787.07	1,201,159.86	23,397.45	23,397.45
FALL RIVER	7,287,980.25	5,268,003.37	10,690.72	3,167.96	983,511.66	371.07	—	80,837.39	582,116.13	444,462.85	24,355.67	58,443.43
CAMBRIDGE	10,109,498.42	7,299,172.94	168,278.48	6,246.08	735,895.66	395.68	2,884.34	93,381.30	1,032,616.39	638,364.44	53,085.04	38,938.03
NEW BEDFORD	7,812,014.47	5,413,170.85	96,175.30	3,719.04	949,466.66	1,022.78	590.98	86,834.70	699,768.63	453,771.15	35,178.81	70,309.57
SOMERVILLE	7,866,257.97	5,039,397.08	96,507.81	3,447.81	499,987.23	—	—	83,820.15	927,953.13	515,172.30	19,992.10	19,992.10
LYNN	7,808,438.12	5,191,397.08	123,014.98	6,329.60	818,402.08	65.00	20,194.75	80,152.75	867,432.93	631,610.72	48,856.54	21,091.99
LOWELL	7,489,309.75	5,250,885.06	115,229.78	1,333.93	486,044.83	—	832.00	61,332.07	746,846.75	393,259.99	29,723.65	43,715.69
LAWRENCE	6,329,824.50	3,918,078.26	99,640.85	4,178.53	486,044.83	201.00	1,241.17	60,359.02	345,351.82	286,403.52	15,446.11	12,886.68
QUINCY	6,089,183.41	4,287,994.66	78,408.81	5,095.99	457,398.19	16,887.46	17,729.74	82,840.54	865,271.26	482,750.49	38,386.01	56,420.26
NEWTON	6,022,002.00	5,035,177.83	38,170.07	6,259.36	466,702.94	—	80,199.29	115,366.74	425,198.17	419,487.25	36,041.12	56,041.12
MEDFORD	4,323,794.67	3,369,525.05	12,888.25	1,260.45	360,719.62	9,834.14	13,729.98	63,077.64	370,812.22	252,157.69	25,984.51	36,866.14
PROCKTON	5,160,383.93	3,371,657.69	60,784.87	1,664.00	586,393.43	—	11,436.35	64,327.40	171,863.23	277,572.17	25,984.51	36,866.14
HALEND	4,333,353.42	3,112,472.32	41,005.25	5,231.60	365,984.65	6,406.49	34,792.57	47,551.22	381,929.62	268,897.28	29,935.60	30,976.78
HOLYOKE	5,317,545.43	2,648,272.91	72,106.11	1,523.49	458,914.94	—	—	47,669.21	284,508.64	1,773,655.85	30,976.78	30,976.78
FITTSFIELD	3,336,257.69	2,318,259.82	76,766.26	8,078.69	369,914.94	1,003.33	6,835.07	49,414.18	269,136.13	233,341.81	3,546.86	3,546.86
EVERETT	3,865,736.36	2,804,588.91	36,131.31	3,577.93	303,355.89	2,116.00	165.00	33,937.73	368,465.85	383,436.57	18,239.22	11,721.95
HAVERHILL	3,514,887.97	2,169,097.83	44,084.03	1,755.00	481,735.11	461.10	1,244.57	33,937.73	375,914.07	163,713.76	69.75	25,978.90
CHICOPEE	3,277,191.65	1,893,121.44	30,161.00	5,241.80	227,749.64	—	5,700.79	35,553.60	141,258.00	926,019.80	2,856.84	9,528.74
FITCHBURG	3,293,295.47	2,130,889.16	42,131.75	2,331.21	202,237.65	25.07	107.94	42,948.19	569,230.17	163,565.54	16,555.40	23,927.73
WALTHAM	2,965,765.12	2,177,858.36	40,285.52	8,202.62	247,332.66	—	3,974.09	39,001.70	212,480.83	206,892.10	14,808.12	15,484.13
SALEM	3,133,805.29	2,211,013.75	47,321.95	1,510.90	289,341.84	2,931.27	85.13	33,938.03	291,591.67	221,876.78	12,820.36	31,907.61
CHELSEA	3,001,153.69	2,254,563.13	51,294.90	1,659.90	208,467.40	26,011.75	1,145.52	24,984.50	232,082.21	164,206.37	36,738.01	36,738.01
TAUNTON	3,443,539.07	1,550,808.95	34,491.87	3,374.71	232,946.54	9,980.31	130.41	40,959.07	221,821.62	132,746.36	14,098.86	8,490.43
REVERE	2,701,559.38	2,066,246.40	77,223.80	3,335.55	168,174.16	—	—	30,292.92	178,090.16	139,739.33	38,527.06	38,527.06
MELROSE	2,737,488.96	1,293,860.65	2,064.00	299.30	123,124.42	50.00	13,224.97	30,098.51	131,966.66	113,238.72	22,578.58	6,993.16
BEVERLY	2,090,231.06	1,613,925.92	13,672.25	751.55	177,331.95	—	7,804.22	25,218.71	136,010.31	82,440.97	12,703.32	9,372.76
NORTHAMPTON	1,470,616.40	929,953.66	18,136.00	2,370.03	156,135.58	480.88	1,780.00	23,571.07	136,414.96	159,532.92	8,930.36	23,051.34
GLOUCESTER	2,255,100.84	1,496,791.58	30,864.75	5,903.00	253,573.67	—	11,699.39	17,441.86	225,489.16	202,121.85	1,750.52	15,373.06
LEONISTON	1,520,594.69	1,001,769.00	20,671.00	2,240.70	182,418.27	1,678.93	1,948.43	21,040.86	146,254.05	128,430.55	10,440.58	3,702.76
ATTLEBORO	1,488,070.83	1,011,018.30	13,214.00	2,407.70	127,884.47	4,554.81	9,317.28	27,059.03	115,013.26	135,784.82	31,706.23	31,706.23
PEABODY	2,102,341.98	1,083,340.00	28,169.25	2,718.00	110,895.17	—	517.22	19,450.73	253,517.22	593,714.29	11,484.37	6,748.35
NORTH ADAMS	1,444,872.13	970,763.06	28,801.50	2,876.00	98,421.26	899.85	75.00	13,341.05	149,830.20	104,369.72	6,698.33	3,818.02
GARDNER	994,948.94	692,250.55	26,210.75	946.00	11,700.01	1,310.00	6,097.50	16,195.56	75,457.04	80,049.70	11,484.37	3,818.02
WESTFIELD	1,775,031.13	790,358.33	30,782.00	1,670.90	111,700.01	—	7.79	23,057.91	128,348.52	702,315.54	6,698.33	1,921.81
WOBURN	1,306,255.66	863,229.22	30,439.95	962.98	108,923.22	1,256.56	—	17,618.19	130,140.36	81,330.59	9,108.70	12,446.08
MARLBOROUGH	1,027,874.77	675,272.87	18,896.50	1,286.80	114,354.29	772.38	—	14,430.54	119,106.23	69,885.85	3,395.94	10,406.34
NEWBURYPORT	1,028,785.50	647,754.24	14,688.00	848.80	131,412.35	2,780.20	—	10,414.37	127,353.45	80,518.26	260.38	12,755.45

39 Cities . \$252,212,990.00 \$170,937,499.78 \$4,101,936.11 \$330,184.82 \$21,971,982.32 \$177,573.98 \$426,184.62 \$2,550,094.92 \$22,159,522.01 \$26,519,822.18 \$688,815,188.34 \$39,374.08

<sup>1</sup> Includes \$3.10 from administration of trust funds.

<sup>2</sup> Includes \$33.33 from administration of trust funds.

<sup>3</sup> Includes \$33.33 from administration of trust funds.



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DIVISION C

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PAYMENTS FOR MAINTENANCE AND INTEREST

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TABLE VII. — *Maintenance of Departments.*  
1. *General Government.*

CITIES.	Population of 1945	A TOTAL EXPENSES	B Legislative	C Executive	D Financial	E Other General Departments	F Municipal Buildings
BOSTON . . . . .	766,386	\$2,271,385.29	\$122,193.42	\$104,619.16	\$984,602.07	\$881,401.65	\$228,568.99
Worcester . . . . .	198,741	497,577.61	19,414.20	27,139.29	180,292.44	225,615.54	45,116.14
Springfield . . . . .	159,896	576,430.38	2,496.95	17,609.03	204,264.39	73,891.28	141,168.73
Fall River . . . . .	115,062	196,616.13	6,183.89	10,301.00	71,586.58	210,891.28	35,136.80
Cambridge . . . . .	111,124	415,217.12	54,010.55	22,375.95	123,036.09	116,656.09	99,136.35
New Bedford . . . . .	110,308	240,901.62	15,811.36	13,294.64	83,616.03	82,755.73	45,423.86
Somerville . . . . .	105,883	258,911.03	15,951.97	19,780.15	107,414.44	92,013.97	23,750.50
Lynn . . . . .	105,153	212,502.18	12,275.89	11,544.01	82,748.83	84,498.35	21,405.20
Lowell . . . . .	101,229	291,176.74	41,625.84	18,315.42	98,446.09	101,113.30	31,676.09
Lawrence . . . . .	85,603	178,647.82	—	17,418.00	71,771.87	71,446.92	18,011.03
Quincy . . . . .	82,084	220,359.85	7,580.83	13,397.02	92,313.69	78,157.54	28,910.77
Newton . . . . .	77,257	231,933.75	218.39	15,900.60	87,262.74	91,146.83	37,405.19
Medford . . . . .	67,071	185,780.81	7,130.47	12,375.21	68,691.16	79,966.95	17,617.02
Brockton . . . . .	65,202	193,804.24	6,644.57	9,536.46	62,606.56	68,126.03	26,890.62
Malden . . . . .	59,567	147,164.32	2,993.12	7,331.82	63,175.24	58,995.72	14,668.42
Holyoke . . . . .	53,775	187,893.73	760.57	9,197.40	69,651.14	80,457.30	27,827.32
Pittsfield . . . . .	53,560	130,396.48	3,242.80	6,095.33	51,981.02	62,166.68	6,910.65
Everett . . . . .	48,553	143,213.36	17,031.18	10,304.23	59,922.56	46,456.22	9,499.17
Haverhill . . . . .	46,162	119,673.51	—	13,178.86	47,000.41	46,684.89	12,809.35
Chicopee . . . . .	44,626	153,437.72	1,870.55	12,101.90	61,736.35	45,294.01	32,434.91
Fitchburg . . . . .	43,770	127,943.09	5,946.19	8,945.99	46,831.93	55,300.83	10,868.15
Waltham . . . . .	43,577	131,542.90	5,570.49	8,719.44	49,038.23	54,189.36	14,025.38
Salem . . . . .	42,833	133,981.36	9,226.81	10,973.26	49,319.22	57,225.14	7,236.93
Chelsea . . . . .	39,940	136,312.59	13,093.04	6,491.53	47,105.30	42,109.10	27,513.62
Taunton . . . . .	38,612	94,724.33	5,130.20	7,270.60	42,963.45	29,979.52	9,380.56
Revere . . . . .	35,687	121,656.29	6,173.46	19,298.80	56,547.10	33,525.48	6,111.45
Melrose . . . . .	27,971	93,319.20	2,759.29	4,975.81	32,855.21	42,939.82	9,789.07
Beverly . . . . .	26,814	84,312.16	3,545.96	5,769.13	37,804.62	32,201.11	4,991.34
Northampton . . . . .	24,977	69,186.08	240.50	5,556.61	28,278.77	21,640.84	13,469.36
Gloucester . . . . .	24,862	84,073.13	—	10,009.04	42,976.55	20,471.16	10,161.38
Leominster . . . . .	23,549	56,939.08	3,899.98	4,428.21	24,904.57	12,403.98	11,302.34
Attleboro . . . . .	22,375	92,018.31	3,372.73	8,318.63	32,454.19	42,627.78	5,375.00
Peabody . . . . .	22,303	75,198.69	2,981.98	4,981.84	38,009.66	19,933.39	9,291.82
North Adams . . . . .	22,230	64,705.52	3,343.43	3,249.84	25,770.32	29,018.06	5,429.87
Gardner . . . . .	20,245	53,956.51	3,463.69	4,863.44	21,232.35	15,541.96	8,865.07
Westfield . . . . .	19,956	52,998.28	1,892.08	4,071.28	22,992.00	17,498.49	5,944.43
Worcester . . . . .	19,886	63,866.76	1,790.60	2,560.00	26,476.72	24,211.76	8,827.68
Marlborough . . . . .	15,680	48,890.46	2,681.27	3,247.96	24,357.39	13,828.48	4,475.36
Newburyport . . . . .	14,079	42,064.54	3,978.79	4,281.93	19,295.83	8,929.14	5,978.85
39 Cities . . . . .	2,986,588	\$8,480,442.97	\$413,498.04	\$500,428.82	\$3,361,385.20	\$3,121,158.14	\$1,083,972.77



TABLE VII. — Maintenance of Departments — Continued.  
1 D. Financial Departments of General Government.

CITIES.	TOTAL EXPENSES	FINANCIAL					Other Finance Offices and Accounts
		Auditor, Accountant, and Auditing	Treasurer	Collector	Assessors	Licenses Commissioners	
BOSTON . . . . .	\$984,602.07	\$120,983.63	\$158,077.34	\$229,164.85	\$351,262.29	\$61,052.60	\$64,061.36
WORCESTER . . . . .	180,292.44	20,834.87	197,027.89	—	43,235.10	8,862.58	1,332.00
SPRINGFIELD . . . . .	204,264.39	41,617.82	36,747.19	48,100.94	73,639.07	4,069.36	—
FALL RIVER . . . . .	71,586.58	15,068.97	16,948.94	—	21,791.61	—	695.40
CAMBRIDGE . . . . .	123,038.18	17,714.50	162,006.01	—	21,140.33	5,789.42	6,327.83
NEW BEDFORD . . . . .	83,610.03	17,619.52	137,201.51	—	23,818.82	3,941.98	974.40
SOMERVILLE . . . . .	107,414.44	18,066.91	153,637.18	—	31,923.58	2,964.77	—
LYNN . . . . .	82,748.83	12,986.13	20,186.79	—	34,047.30	3,406.13	—
LOWELL . . . . .	98,446.09	14,523.83	46,531.72	20,690.48	29,545.82	7,844.72	—
LAWRENCE . . . . .	71,771.87	12,969.61	16,380.06	22,506.15	16,247.45	3,668.40	—
QUINCY . . . . .	92,313.69	17,734.74	22,488.02	25,391.32	26,223.65	440.96	35.00
NEWTON . . . . .	87,262.74	15,764.25	12,293.56	—	25,874.04	1,838.89	1,492.00
MEDFORD . . . . .	68,691.16	12,445.11	12,646.05	24,986.47	17,913.53	700.00	—
BROCKTON . . . . .	82,606.56	9,951.10	18,639.25	—	26,677.95	3,581.42	829.59
MALDEN . . . . .	63,175.24	13,533.15	28,145.95	22,927.25	18,618.42	2,248.72	629.00
HOLYOKE . . . . .	69,651.14	11,292.31	16,354.77	—	18,618.42	2,251.61	—
PITTSFIELD . . . . .	51,981.02	8,478.01	9,020.29	18,763.83	17,724.15	1,908.49	350.00
EVERETT . . . . .	59,922.56	9,703.42	11,465.25	14,500.08	17,173.06	2,392.76	250.00
HAVERHILL . . . . .	47,000.41	9,847.00	11,720.62	18,938.07	16,075.18	2,435.49	437.16
CHICOPEE . . . . .	61,736.93	10,138.93	18,205.58	—	15,901.94	391.50	675.00
FITCHBURG . . . . .	46,881.93	8,643.44	18,557.50	14,176.10	21,976.22	2,569.23	175.00
WALTHAM . . . . .	49,038.23	2,341.55	23,415.32	—	14,176.10	2,215.87	587.50
SALEM . . . . .	49,319.22	10,336.37	8,576.39	14,230.22	13,971.78	1,664.19	540.27
CHELSEA . . . . .	47,105.30	11,262.46	18,842.09	—	13,890.50	2,575.25	535.00
TAUNTON . . . . .	42,963.45	9,671.33	12,317.25	9,092.47	11,038.90	833.50	—
REVERE . . . . .	56,547.10	5,277.68	15,049.15	16,387.76	18,446.19	1,386.32	—
MELROSE . . . . .	32,855.21	7,513.19	15,134.14	—	10,027.58	—	160.30
BEVERLY . . . . .	37,804.62	8,176.16	6,943.99	8,333.17	13,051.44	949.86	350.00
NORTHAMPTON . . . . .	28,278.77	8,908.81	3,815.66	7,884.48	7,285.36	287.40	97.06
GLOUCESTER . . . . .	42,976.55	8,671.86	8,422.99	10,949.30	12,837.36	1,800.74	275.00
LEOMINSTER . . . . .	32,904.57	5,027.32	4,536.57	4,890.19	8,900.03	1,775.77	350.00
ATLOROUGH . . . . .	32,454.19	8,378.86	6,328.26	8,865.20	9,806.10	751.45	300.00
PABODY . . . . .	38,009.66	9,512.49	8,154.86	10,379.84	8,831.97	747.05	379.05
NORTH ADAMS . . . . .	25,770.32	5,768.74	11,204.57	—	9,128.17	498.84	170.00
GARDNER . . . . .	21,232.35	4,425.99	4,735.65	5,037.69	6,285.97	747.05	—
WESTFIELD . . . . .	22,992.00	4,482.46	19,373.01	7,136.56	8,490.78	645.75	—
WOBURN . . . . .	26,476.72	7,364.97	5,095.16	—	6,154.53	725.50	—
MARLBOROUGH . . . . .	24,357.39	4,087.13	11,422.84	—	7,297.60	549.82	—
NEWBURYPORT . . . . .	19,295.83	4,109.54	18,384.10	—	5,698.94	980.58	122.67
39 Cities . . . . .	\$3,361,385.20	\$561,570.27	\$936,193.77	\$581,232.76	\$1,058,631.43	\$140,887.38	\$82,870.59

1 Treasurer and Collector.

TABLE VII. — Maintenance of Departments — Continued.  
1 E. Other General Departments of General Government.

CITIES.	TOTAL EXPENSES	OTHER GENERAL DEPARTMENTS							
		Law	City Clerk	City Messenger	Public Works	Engineering	Superintendent of Buildings	Election and Registration	Miscellaneous
BOSTON . . . . .	\$831,401.65	\$196,757.82	\$45,499.97	—	\$32,765.44	—	\$20,736.73	\$431,268.17	\$104,373.52
WORCESTER . . . . .	225,615.54	23,754.89	31,389.89	—	6,827.07	\$69,749.08	17,153.43	73,173.58	3,567.60
SPRINGFIELD . . . . .	210,801.54	33,158.79	43,148.62	\$3,020.52	24,227.31	—	31,973.15	18,487.83	56,875.06
FALL RIVER . . . . .	178,007.86	8,832.22	15,876.22	—	5,700.00	14,926.14	2,883.22	24,967.56	222.50
CAMBRIDGE . . . . .	116,656.09	17,028.80	21,336.24	3,630.76	—	8,737.47	5,011.69	38,268.18	18,735.94
NEW BEDFORD . . . . .	82,755.73	10,815.08	19,107.82	6,539.83	—	23,022.10	9,838.81	24,186.24	612.80
SOMERVILLE . . . . .	92,013.97	8,569.06	19,842.00	—	—	14,205.62	10,430.38	33,281.12	237.53
LYNN . . . . .	34,428.25	13,270.50	11,619.17	2,831.60	—	18,384.18	8,427.36	33,281.12	2,093.10
LOWELL . . . . .	101,113.30	18,648.22	11,124.82	2,350.00	—	10,035.12	2,981.42	29,917.65	11,779.27
LAWRENCE . . . . .	71,446.92	4,423.00	8,447.34	1,080.59	4,430.59	26,419.22	—	35,578.19	7,631.85
QUINCY . . . . .	5,927.32	9,922.37	17,098.11	—	—	35,917.47	7,268.53	21,355.10	285.25
NEWTON . . . . .	91,146.83	8,864.78	9,083.35	7,467.39	—	27,105.24	—	18,347.25	8,498.94
BROCKTON . . . . .	79,966.95	12,509.23	10,249.93	—	—	17,295.21	6,420.51	18,994.96	2,656.19
MALDEN . . . . .	58,995.72	5,228.50	9,196.33	3,031.73	—	22,035.34	—	18,526.40	977.42
HOLYOKE . . . . .	80,457.30	12,906.68	8,569.53	3,781.00	12,959.81	10,236.29	5,216.50	23,426.19	3,361.30
PITTSFIELD . . . . .	62,166.68	3,792.66	10,596.04	—	12,282.69	13,847.66	4,364.42	16,110.88	1,172.33
EVERETT . . . . .	46,456.22	3,641.95	12,244.73	—	2,635.00	11,111.60	—	14,377.14	2,445.80
HAYVERHILL . . . . .	46,684.89	3,570.07	9,546.07	214.00	—	8,302.79	1,070.00	14,331.64	9,650.32
CHICAGO . . . . .	45,294.01	7,109.39	7,489.77	4,704.46	—	11,279.04	—	13,415.88	1,295.47
FITCHBURG . . . . .	55,300.83	4,050.62	7,814.09	1,113.12	11,006.62	15,063.28	5,535.00	9,883.10	805.00
WALTHAM . . . . .	54,189.36	4,974.01	9,130.12	—	—	14,384.63	3,190.39	10,663.80	11,846.41
SALEM . . . . .	57,225.14	6,008.62	6,475.09	2,629.41	—	16,324.53	3,274.68	15,898.54	6,614.27
CHELSEA . . . . .	42,109.10	11,159.49	8,786.79	2,306.65	—	3,011.33	4,471.94	12,152.90	220.00
TAUNTON . . . . .	39,979.52	2,937.84	7,953.34	—	—	3,410.83	3,622.01	11,684.75	370.75
REVERE . . . . .	33,525.48	5,732.40	6,900.00	—	8,061.52	2,412.00	—	9,943.55	476.01
MELROSE . . . . .	32,933.45	2,620.90	6,167.91	2,019.00	16,983.50	6,777.93	—	9,034.37	595.94
BEVERLY . . . . .	32,201.11	3,233.45	5,727.18	251.36	4,559.00	6,569.89	—	9,474.89	176.97
ROTHAMPTON . . . . .	21,640.84	2,316.23	5,802.93	—	—	610.45	—	9,644.87	15.00
GLoucester . . . . .	20,471.16	4,031.51	5,339.57	—	—	2,739.49	—	8,162.84	197.75
LEominster . . . . .	12,403.98	2,843.15	2,662.38	—	—	—	—	5,223.72	1,674.73
ATLANTIC . . . . .	42,527.75	1,700.00	4,606.39	1,433.91	15,107.23	9,029.32	—	8,110.65	2,540.26
PEABODY . . . . .	19,933.39	3,720.00	4,938.29	—	—	—	—	6,001.99	5,213.11
NORTH ADAMS . . . . .	29,918.06	2,359.53	7,091.71	—	5,410.47	7,996.85	—	7,020.58	38.92
GARDNER . . . . .	15,541.96	2,287.25	2,756.70	—	1,419.26	3,909.34	—	4,834.41	335.00
WESTFIELD . . . . .	17,968.49	1,323.90	6,913.77	—	4,678.27	—	—	4,482.55	100.00
WOBURN . . . . .	24,311.76	3,674.44	4,490.14	—	8,821.84	1,999.01	—	5,175.03	51.30
MARLBOROUGH . . . . .	13,828.48	2,345.30	3,412.75	—	—	2,328.00	—	5,492.43	250.00
NEWBURYPORT . . . . .	8,629.14	1,467.69	2,629.44	—	—	—	—	4,432.01	—
39 Cities . . . . .	\$3,121,153.14	\$476,817.66	\$446,049.92	\$48,405.33	\$177,875.62	\$458,138.84	\$162,789.07	\$1,071,096.53	\$279,985.17

TABLE VII. — Maintenance of Departments — Continued.  
2. Protection of Persons and Property.

Cities.	Population of 1945	A TOTAL EXPENSES	B Police Department	C Fire Department	D Militia	E Inspection	F Forestry	G Other Protection of Persons and Property
BOSTON . . . . .	766,386	\$10,074,714.99	\$5,652,311.61	\$3,816,476.29	\$24,058.96	\$14,949.58	\$22,995.69	\$143,922.86
BRIDGEWATER . . . . .	198,741	1,959,227.25	927,172.25	892,569.24	2,449.11	65,614.05	33,641.65	7,780.95
WORCESTER . . . . .	159,806	1,980,530.28	321,483.73	1,017,144.03	43.25	76,383.82	52,590.15	2,885.40
FALL RIVER . . . . .	115,062	1,980,805.93	585,930.00	463,980.71	—	21,566.97	10,341.92	7,985.43
CAMBRIDGE . . . . .	111,124	1,230,779.20	321,286.34	367,164.35	299.75	39,250.73	28,699.71	74,168.32
NEW BEDFORD . . . . .	110,308	944,976.20	466,277.26	429,642.84	—	24,496.45	12,856.49	11,803.16
SOMERVILLE . . . . .	105,883	841,806.12	349,564.30	432,413.55	60.63	19,001.44	9,083.02	31,683.18
LYNN . . . . .	105,153	922,250.65	364,869.98	490,578.13	723.29	20,704.17	2,658.42	42,716.04
LOWELL . . . . .	101,229	932,575.75	453,349.90	447,963.81	412.86	20,639.27	6,873.06	3,336.85
LAURENS . . . . .	85,603	723,248.52	324,332.48	364,821.18	1,921.25	17,102.26	15,534.00	13,537.35
QUINCY . . . . .	82,084	761,491.43	336,302.14	350,863.43	—	14,534.82	27,493.16	3,336.85
NEWTON . . . . .	77,257	737,928.61	327,228.93	330,659.04	55.63	25,416.43	46,532.12	32,297.88
NORFOLK . . . . .	67,071	529,061.45	221,798.86	273,467.35	2,261.24	10,293.58	8,299.22	4,036.46
BROCKTON . . . . .	65,202	564,458.97	226,612.29	305,084.29	114.20	11,405.17	16,283.85	12,941.20
MALDEN . . . . .	59,567	594,545.38	242,311.76	313,290.04	599.57	15,195.13	12,248.21	4,959.17
HOLYOKE . . . . .	53,775	647,602.95	266,422.77	357,212.01	7.42	10,699.07	1,070.02	12,191.66
PITTSFIELD . . . . .	53,560	358,504.36	163,985.74	161,185.74	11.25	13,299.63	4,116.29	15,903.71
EVERETT . . . . .	48,553	517,629.97	215,829.44	250,727.24	590.99	17,404.71	—	33,077.50
HAYVERHILL . . . . .	46,162	395,732.39	138,415.15	212,570.07	42.50	11,762.92	11,677.74	13,744.12
CHICOPEE . . . . .	44,626	397,446.38	159,180.93	205,848.17	—	12,085.11	6,588.05	5,533.92
FITCHBURG . . . . .	43,770	334,432.37	115,698.04	193,371.84	—	11,565.86	8,292.71	31,715.48
WALTHAM . . . . .	43,577	307,034.05	126,896.13	133,020.89	280.97	6,778.75	8,341.83	25,128.54
SALEM . . . . .	42,833	421,223.66	172,405.00	199,372.09	—	5,543.19	18,774.84	28,691.15
CHELSEA . . . . .	39,940	464,200.36	179,993.05	243,116.27	513.52	11,833.74	50.63	28,691.15
TAUNTON . . . . .	38,612	398,237.74	119,577.10	159,513.86	—	4,539.43	11,887.28	12,720.07
REVERE . . . . .	35,687	323,087.44	134,816.08	161,425.81	—	1,872.16	—	14,973.39
MELROSE . . . . .	27,971	209,269.12	83,459.15	110,874.87	66.88	3,987.09	3,284.07	2,597.06
BEVERLY . . . . .	26,814	315,157.06	113,307.02	164,367.29	—	7,650.32	7,586.78	22,155.65
NORTHAMPTON . . . . .	24,977	179,061.80	92,713.69	99,209.19	484.68	8,508.06	2,531.25	3,614.93
GLOUCESTER . . . . .	24,862	295,998.00	122,192.30	106,773.01	309.39	4,700.85	12,140.14	9,951.71
LEOMINSTER . . . . .	23,540	143,755.76	45,882.32	129,363.72	—	6,005.68	4,587.82	1,395.68
ATTLEBORO . . . . .	22,375	208,750.30	69,461.96	114,674.85	9.75	3,462.95	3,920.78	2,531.33
PRAIRIE . . . . .	22,303	215,658.27	57,198.99	70,117.45	—	7,666.52	10,681.85	1,910.84
NORTH ADAMS . . . . .	22,249	137,067.63	46,569.73	59,819.81	296.40	4,113.89	583.50	5,730.40
GARDNER . . . . .	20,245	121,569.97	67,069.73	80,635.96	2,266.09	3,140.89	7,193.01	1,547.94
WESTFIELD . . . . .	19,966	153,781.35	62,720.56	44,408.44	—	3,411.23	3,619.28	3,394.32
WOBURN . . . . .	18,886	87,056.06	37,055.66	40,408.44	295.54	1,911.88	242.62	1,021.92
MALDENBOROUGH . . . . .	15,680	98,460.11	44,327.11	42,010.54	95.00	3,966.40	6,932.01	1,129.31
NEWBURYPORT . . . . .	14,079	84,808.02	32,399.53	42,542.41	—	974.15	5,649.67	3,242.26
39 Cities . . . . .	2,986,588	\$30,440,744.95	\$14,384,086.69	\$13,927,373.48	\$38,270.12	\$979,037.91	\$431,349.11	\$680,627.64

TABLE VII. — *Maintenance of Departments* — Continued.  
*2 B. Police Department.*

CITIES.	A TOTAL EXPENSES	B Salaries and Wages	C Equipment, Maintenance, and Repairs	D Fuel and Light	E Maintenance of Buildings and Grounds	F Other Expenses
BOSTON . . .	\$5,652,311.61	\$5,146,348.81	\$229,857.31	\$61,691.71	\$81,469.54	\$132,944.24
WORCESTER . . .	957,172.25	895,309.76	34,878.69	6,186.19	6,106.28	14,691.33
SPRINGFIELD . . .	831,483.73	769,291.85	29,192.37	4,727.66	12,401.37	15,870.48
FALL RIVER . . .	485,930.00	458,402.74	15,570.61	5,678.10	2,139.76	4,138.79
CAMBRIDGE . . .	521,286.34	493,622.99	16,711.23	1,437.88	87.45	9,426.79
NEW BEDFORD . . .	466,277.26	449,670.72	8,891.49	3,580.84	672.03	3,462.18
SOMERVILLE . . .	349,564.30	330,019.59	8,927.57	2,392.25	5,026.71	3,198.18
LYNN . . .	364,869.98	339,860.46	15,149.73	4,157.31	1,105.17	4,597.31
LOWELL . . .	453,349.90	435,322.81	11,255.99	2,636.23	1,837.81	2,297.06
LAWRENCE . . .	324,332.48	308,445.17	8,777.21	2,646.31	2,097.30	2,366.49
QUINCY . . .	336,302.14	309,784.61	17,058.94	2,132.01	2,094.20	5,232.38
NEWTON . . .	327,228.93	303,883.88	10,763.75	3,829.05	2,207.49	6,544.76
MEDFORD . . .	221,798.86	212,003.20	4,100.00	1,159.58	392.28	4,143.80
BROCKTON . . .	226,612.29	213,322.91	5,349.62	1,743.93	2,616.23	3,579.60
MALDEN . . .	242,311.76	225,876.87	8,835.67	2,093.97	904.83	4,600.42
HOLYOKE . . .	266,422.77	255,297.40	8,003.62	—	—	3,121.75
PITTSFIELD . . .	163,985.74	147,319.80	4,065.91	5,033.96	5,605.37	1,960.70
EVERETT . . .	215,829.44	201,647.10	9,552.03	1,424.00	846.95	2,359.36
HAVERHILL . . .	138,415.15	125,837.36	7,208.08	211.60	3,188.78	1,969.33
CHICOPEE . . .	159,180.93	143,620.68	14,285.13	—	—	1,275.12
FITCHBURG . . .	115,698.04	107,269.54	4,305.51	1,327.74	450.63	2,344.62
WALTHAM . . .	126,896.13	116,910.62	6,116.78	2,072.10	46.20	1,750.43
SALEM . . .	172,405.00	163,645.60	4,766.83	1,991.60	666.21	1,334.76
CHELSEA . . .	179,995.05	168,396.88	5,975.05	1,823.19	2,307.05	1,492.88
TAUNTON . . .	119,577.10	113,989.81	2,298.89	1,375.34	691.11	1,221.95
REVERE . . .	134,816.08	128,809.70	2,472.09	1,330.91	200.87	2,002.51
MELROSE . . .	83,459.15	79,778.87	2,666.66	—	—	1,013.62
BEVERLY . . .	113,397.02	106,479.44	3,016.09	1,618.07	585.87	1,697.55
NORTHAMPTON . . .	64,713.69	60,014.48	2,479.17	573.20	427.22	1,219.62
GLOUCESTER . . .	92,122.90	79,560.54	5,829.20	1,578.99	2,506.32	2,647.85
LEOMINSTER . . .	45,882.92	40,329.16	4,809.92	—	—	743.84
ATTLEBORO . . .	69,461.96	61,621.13	3,918.72	1,485.48	1,014.26	1,422.37
PEABODY . . .	80,724.21	77,867.72	535.44	—	67.45	2,253.60
NORTH ADAMS . . .	57,198.99	53,194.36	2,060.59	764.42	220.14	959.48
GARDNER . . .	46,569.73	37,520.37	5,158.51	1,772.63	1,429.17	689.05
WESTFIELD . . .	62,720.56	57,292.65	3,250.35	—	445.85	1,731.71
WOBURN . . .	37,055.66	34,764.24	1,735.40	—	33.03	522.99
MARLBOROUGH . . .	44,327.11	39,587.53	968.94	1,040.22	1,717.14	1,013.28
NEWBURYPORT . . .	32,399.53	30,170.18	709.91	717.81	446.86	354.77
<b>39 Cities</b> . . .	<b>\$14,384,086.69</b>	<b>\$13,322,091.53</b>	<b>\$531,509.00</b>	<b>\$132,234.28</b>	<b>\$144,054.93</b>	<b>\$254,196.95</b>



TABLE VII. — *Maintenance of Departments — Continued.*  
2 C. Fire Department.

CITIES.	A TOTAL EXPENSES	B Salaries and Wages	C Equipment, Maintenance, and Repairs	D Hydrant Service	E Fuel and Light	F Maintenance of Buildings and Grounds	G Other Expenses
BOSTON . . . . .	\$3,816,476.29	\$3,341,543.21	\$156,795.02	—	\$105,852.65	\$34,000.00	\$178,285.41
WORCESTER . . . . .	892,569.24	829,396.52	11,533.40	—	14,056.45	16,442.14	21,140.73
SPRINGFIELD . . . . .	1,017,144.03	975,541.20	11,417.88	—	18,929.07	7,445.21	7,910.67
FALL RIVER . . . . .	463,980.71	437,554.96	8,768.92	—	8,844.63	6,943.56	1,468.64
CAMBRIDGE . . . . .	567,164.35	539,583.28	14,400.79	—	9,052.81	3,630.13	497.34
NEW BEDFORD . . . . .	429,542.84	410,845.92	5,379.79	—	11,258.24	1,500.70	2,298.19
SOMERVILLE . . . . .	432,413.55	400,989.47	10,349.92	—	11,193.10	8,175.35	1,705.71
LYNN . . . . .	490,578.13	464,818.74	10,396.05	—	12,030.90	5,434.24	1,705.71
LOWELL . . . . .	447,963.81	431,644.64	5,582.23	—	6,219.62	2,789.30	1,009.94
LAWRENCE . . . . .	364,821.18	340,442.11	7,720.91	—	8,297.66	5,702.16	1,009.94
QUINCY . . . . .	350,863.43	332,158.63	6,353.54	—	5,576.10	2,443.19	2,381.97
NEWTON . . . . .	334,659.04	306,543.08	9,798.23	—	6,768.13	8,900.99	2,588.61
MEDFORD . . . . .	273,467.35	262,837.77	3,000.00	—	4,112.24	1,457.22	2,060.12
BROCKTON . . . . .	305,084.29	284,332.10	6,922.74	—	6,394.41	5,785.62	1,049.42
NALDEN . . . . .	313,200.04	296,551.68	6,983.12	—	5,493.76	2,624.84	1,546.64
INDIOKE . . . . .	357,212.01	322,357.36	6,436.56	\$14,520.00	5,533.31	4,971.58	3,393.20
PITTSFIELD . . . . .	161,185.74	150,669.90	3,274.52	—	2,840.67	2,707.31	1,693.34
EVERETT . . . . .	250,727.24	237,110.18	6,770.49	—	4,307.35	1,685.45	853.77
HAYVERHILL . . . . .	212,570.07	184,205.38	19,002.25	1,420.36	4,043.14	1,096.26	2,802.68
CHICOPEE . . . . .	205,848.17	183,212.41	12,445.51	—	3,827.12	4,198.27	2,164.86
FITCHBURG . . . . .	193,871.84	181,642.10	3,935.95	—	4,948.80	2,209.27	635.71
WALTHAM . . . . .	193,020.89	118,677.55	4,965.71	3,785.00	2,681.38	2,496.42	414.83
SALEM . . . . .	199,372.99	189,102.86	938.29	—	4,112.77	4,741.86	476.31
CHELSEA . . . . .	243,116.27	223,776.98	6,530.25	2,765.00	3,071.07	6,395.83	577.84
TAUNTON . . . . .	159,513.86	143,725.85	2,773.62	—	3,944.27	2,388.13	1,681.99
REVERE . . . . .	161,425.81	151,036.18	4,343.50	—	3,795.59	485.00	1,763.54
MELROSE . . . . .	110,874.87	93,126.92	2,684.18	10,020.00	2,094.04	1,750.39	1,750.39
BEVERLY . . . . .	164,367.29	153,794.87	3,885.09	—	4,033.19	1,522.11	1,132.03
NORTHAMPTON . . . . .	99,209.19	92,484.35	1,782.39	—	2,013.89	2,374.47	1,554.09
GLOUCESTER . . . . .	106,773.01	96,900.86	4,646.79	—	2,615.43	1,273.61	1,336.32
LEOMINSTER . . . . .	85,283.66	62,777.45	2,047.82	17,352.00	1,554.29	1,972.82	579.28
ATTLEBORO . . . . .	129,303.73	94,039.09	11,308.81	20,910.00	2,211.03	141.70	723.10
PEABODY . . . . .	114,674.85	105,379.99	4,057.72	—	2,794.85	1,631.68	810.63
NORTH ADAMS . . . . .	70,117.45	64,813.75	1,962.60	—	1,301.23	1,588.43	391.44
GARDNER . . . . .	59,819.81	47,663.17	7,009.97	—	2,269.54	1,747.47	1,129.66
WESTFIELD . . . . .	80,635.96	75,088.58	2,858.61	—	1,116.54	371.54	600.69
WOBURN . . . . .	44,408.44	38,953.34	3,396.16	—	1,753.38	—	305.56
MARLBOROUGH . . . . .	42,010.54	37,199.53	1,771.99	—	1,355.66	981.32	702.04
NEWBURYPORT . . . . .	42,542.41	32,400.82	3,482.68	5,000.00	799.97	606.19	252.75
39 Cities . . . . .	\$13,927,373.48	\$12,740,322.08	\$397,916.01	\$75,772.36	\$297,088.28	\$159,763.73	\$256,511.02

TABLE VII. — Maintenance of Departments — Continued.  
*2 D, E, F, and G. Militia, Inspection, Forestry, and Other Protection of Persons and Property.*

CITIES.	MILITIA		INSPECTION		FORESTRY			OTHER PROTECTION OF PERSONS AND PROPERTY			
	Armories	Rifle Ranges	Buildings and Storage Spaces	Wires	Scaler of Weights and Measures	Insect Pest Extermination	Planting and Trimming Trees	Forest Fires	Electrical Department	Pound and Dog Offices	Miscellaneous
BOSTON .	\$19,016.84	\$5,042.12	\$270,032.84	\$94,690.05	\$50,226.69	\$8,099.27	\$14,896.42	—	—	\$9,719.80	\$134,203.06
Worcester .	—	2,449.11	22,900.24	12,830.15	29,883.66	9,686.84	23,954.81	—	—	1,382.00	6,398.95
Springfield .	—	43.25	61,000.41	574.90	14,808.51	7,496.29	44,992.10	\$101.76	—	—	2,885.40
Fall River .	—	—	9,073.31	5,198.43	7,295.23	243.05	9,898.87	200.00	—	292.00	7,693.43
Cambridge .	299.75	—	29,106.84	—	10,143.89	11,920.71	16,689.00	—	\$80,226.12	—	13,942.20
New Bedford .	—	—	8,294.61	10,812.68	5,389.16	4,931.33	7,925.16	—	—	750.00	11,053.16
Somerville .	—	—	9,378.02	—	9,323.42	3,105.12	5,977.90	—	28,316.69	—	3,366.49
Lynn .	—	60.63	9,378.02	—	11,328.15	2,658.42	4,658.54	—	36,660.07	2,200.00	3,855.97
Lowell .	—	723.29	6,768.62	—	9,018.46	2,214.52	17,987.36	—	—	697.00	2,639.85
Lawrence .	—	412.86	6,768.62	—	7,452.50	1,534.00	11,593.80	—	—	2,829.97	11,007.38
Quincy .	—	1,921.25	5,806.13	2,771.06	4,532.95	15,899.36	17,987.36	—	27,307.43	2,171.07	8,819.38
Newton .	—	—	5,806.13	4,196.74	3,077.34	28,544.76	11,593.80	—	—	—	4,036.46
Medford .	2,000.00	55.63	22,339.09	—	2,662.01	7,566.89	18,290.22	—	8,884.19	50.00	4,007.01
Brockton .	—	114.20	3,192.82	3,489.16	4,723.19	7,566.89	8,716.66	—	—	2,998.25	2,560.92
Malden .	—	599.57	9,605.09	2,630.00	2,960.04	3,728.41	6,519.80	—	—	—	10,990.67
Holyoke .	—	7.42	3,093.60	2,986.80	4,618.67	581.93	191.40	206.69	—	888.00	11,303.66
Pittsfield .	—	11.25	6,753.43	2,649.97	3,896.23	—	3,409.71	706.58	10,083.07	823.00	5,804.64
Everett .	—	590.99	12,046.03	—	5,358.68	—	—	—	26,607.03	1,955.52	5,615.64
Haverhill .	—	42.50	6,009.88	2,813.39	2,939.65	7,643.95	3,620.06	—	—	—	19,722.22
Chicopee .	—	—	6,184.90	300.00	5,600.21	—	16,588.05	—	—	2,504.09	13,744.12
Fitchburg .	—	—	3,162.45	3,073.46	5,829.95	2,754.23	5,508.48	—	27,289.61	368.00	3,029.83
Waltham .	280.97	—	1,730.39	2,159.36	2,889.00	1,782.38	6,559.45	—	18,931.58	1,642.77	4,057.87
Salem .	—	—	2,822.56	—	2,720.63	5,696.29	13,078.55	—	24,547.55	—	4,554.19
Chelsea .	513.52	—	4,980.14	—	6,853.60	50.63	—	—	7,389.99	2,654.36	4,143.60
Taunton .	—	—	2,196.00	—	2,343.43	5,184.99	6,702.29	—	7,389.99	1,826.71	2,675.72
Revere .	—	66.88	4,417.88	2,724.28	4,730.00	—	3,284.07	—	4,415.32	500.00	8,731.36
Melrose .	—	—	4,417.88	2,764.78	1,475.00	—	7,586.78	—	13,770.50	—	2,597.06
Beverly .	—	—	5,206.33	2,443.99	2,443.99	—	1,299.37	189.36	—	—	7,885.15
Northampton .	484.68	—	4,245.85	2,673.39	1,588.82	1,042.52	1,299.37	4,214.02	—	—	3,614.93
Gloster .	309.39	—	2,283.56	381.35	7,544.77	7,544.77	381.35	—	4,842.02	—	5,109.69
Leominster .	—	—	1,295.00	3,846.17	1,464.51	1,753.09	2,834.73	—	—	444.00	951.68
Attleboro .	—	9.75	971.00	449.17	2,042.78	—	3,920.78	—	1,200.00	—	1,381.33
Plymouth .	—	—	3,441.52	2,055.00	2,170.00	4,262.10	3,843.94	—	790.00	—	1,120.84
North Adams .	—	—	368.72	—	2,772.17	—	538.50	2,575.81	—	—	389.58
North Adams .	2,266.09	—	2,058.00	310.88	1,744.51	1,870.08	3,147.92	45.00	—	28.00	1,519.94
Ware .	—	—	1,275.25	—	2,135.98	836.26	2,175.01	—	—	300.00	3,094.32
Westfield .	—	295.54	500.00	43.40	1,368.48	242.62	2,532.52	150.50	—	300.00	721.92
Woburn .	—	95.00	1,416.46	500.00	2,050.00	167.68	—	—	—	97.00	1,032.31
Marlborough .	—	—	255.39	—	718.76	2,648.19	3,001.48	1,167.07	800.00	217.00	2,225.26
Newburyport .	—	—	—	—	—	—	—	—	—	—	—
39 Cities	\$23,282.93	\$14,987.19	\$563,145.96	\$171,394.41	\$244,497.54	\$153,790.68	\$265,736.63	\$11,821.80	\$305,411.99	\$38,748.54	\$336,467.11

<sup>1</sup>Includes insect pest extermination.

TABLE VII. — *Maintenance of Departments* — Continued.  
3. *Health and Sanitation.*

CITIES.	Population of 1945	A	B	C	D
		TOTAL EXPENSES	Health	Sanitation	Other Health and Sanitation
BOSTON . . .	766,386	\$5,796,641.09	\$2,070,376.94	\$3,726,264.15	—
WORCESTER . . .	198,741	1,069,573.59	593,806.08	465,241.38	\$10,526.13
SPRINGFIELD . . .	159,896	1,105,844.47	268,146.04	821,692.29	16,006.14
FALL RIVER . . .	115,062	347,766.56	217,813.22	122,645.64	7,307.70
CAMBRIDGE . . .	111,124	793,497.26	233,691.20	559,806.06	—
NEW BEDFORD . . .	110,308	466,372.44	226,138.51	220,296.06	19,937.87
SOMERVILLE . . .	105,883	513,219.60	154,252.06	358,967.54	—
LYNN . . .	105,153	499,775.09	211,598.47	276,975.87	11,200.75
LOWELL . . .	101,229	349,408.43	191,389.13	148,962.83	9,056.47
LAWRENCE . . .	85,603	438,075.11	182,327.10	245,131.12	10,616.89
QUINCY . . .	82,084	548,754.13	147,652.82	398,364.00	2,737.31
NEWTON . . .	77,257	447,642.97	123,909.59	323,733.38	—
MEDFORD . . .	67,071	262,571.37	85,090.64	174,380.64	3,100.09
BROCKTON . . .	65,202	334,916.27	109,359.02	215,556.46	10,000.79
MALDEN . . .	59,567	338,900.10	83,460.73	251,552.26	3,887.11
HOLYOKE . . .	53,775	211,831.59	64,755.09	137,622.11	9,454.39
PITTSFIELD . . .	53,560	147,573.42	50,904.51	96,668.91	—
EVERETT . . .	48,553	195,609.82	71,124.41	124,335.41	150.00
HAVERHILL . . .	46,162	140,813.12	83,863.75	54,671.63	2,277.74
CHICOPEE . . .	44,626	118,232.33	39,944.31	78,288.02	—
FITCHBURG . . .	43,770	150,950.82	60,136.84	89,170.63	1,643.35
WALTHAM . . .	43,577	209,024.14	59,485.22	149,538.92	—
SALEM . . .	42,833	208,666.01	77,215.69	131,202.32	248.00
CHELSEA . . .	39,940	149,701.29	49,017.90	100,423.39	260.00
TAUNTON . . .	38,612	121,453.24	55,030.81	51,142.00	15,280.43
REVERE . . .	35,687	115,434.13	42,860.13	71,774.00	800.00
MELROSE . . .	27,971	104,549.69	30,031.14	74,518.55	—
BEVERLY . . .	26,814	115,953.13	55,831.01	59,113.12	1,009.00
NORTHAMPTON . . .	24,977	62,310.28	23,468.04	36,090.27	2,751.97
GLOUCESTER . . .	24,862	98,906.04	43,562.87	54,843.17	500.00
LEOMINSTER . . .	23,549	85,825.71	35,038.84	49,259.67	1,527.20
ATTLEBORO . . .	22,375	57,467.93	41,743.64	15,671.32	52.97
PEABODY . . .	22,303	94,140.27	44,347.65	49,792.62	—
NORTH ADAMS . . .	22,230	47,187.54	15,072.12	30,254.94	1,860.48
GARDNER . . .	20,245	67,827.53	36,718.55	31,108.98	—
WESTFIELD . . .	19,956	36,644.66	18,225.49	17,999.17	420.00
WOBURN . . .	19,886	45,544.85	21,766.59	23,778.26	—
MARLBOROUGH . . .	15,680	50,765.74	16,311.36	34,454.38	—
NEWBURYPORT . . .	14,079	36,828.59	15,969.51	20,859.08	—
<b>39 Cities . . .</b>	<b>2,986,588</b>	<b>\$15,986,200.35</b>	<b>\$5,951,437.02</b>	<b>\$9,892,150.55</b>	<b>\$142,612.78</b>

TABLE VII. — *Maintenance of Departments — Continued.*  
*§ B. Health.*

CITIES.	A TOTAL EXPENSES	B		C Quarantine and Contagious Dis- ease Hospitals	D Tuberculosis	E Vital Statistics	F. INSPECTION			
		General Expenses					School Children	Animals and Meat and Provisions	Milk and Vinegar	Shell-fish Chlorination
BOSTON . . . . .	\$2,070,376.94	\$786,079.41	\$11,420.89	\$846,670.36	\$94,767.96	\$216,215.40	\$92,261.48		\$22,961.44	—
WORCESTER . . . . .	593,806.08	139,484.46	149,423.45	248,484.67	1,997.50	33,006.05	5,784.20		15,025.75	—
SPRINGFIELD . . . . .	288,146.04	31,089.65	73,429.76	70,220.53	2,493.00	74,063.33	3,189.11		13,660.66	—
FALL RIVER . . . . .	217,813.22	34,066.18	39,917.66	109,393.44	1,366.25	27,045.58	3,300.00		2,724.11	—
CAMBRIDGE . . . . .	233,691.20	24,947.10	13,800.50	130,749.19	569.91	46,004.15	9,544.34		8,067.01	—
NEW BEDFORD . . . . .	226,138.51	46,732.13	23,328.58	123,612.78	733.75	27,943.95	6,000.00		3,187.37	—
SOMERVILLE . . . . .	14,180.14	37,939.96	62,709.41	62,709.41	1,227.60	24,497.32	7,995.15		5,702.48	—
LYNN . . . . .	211,508.47	28,365.58	30,467.80	115,701.80	894.00	29,534.29	1,575.00		5,060.00	—
LOWELL . . . . .	191,380.13	37,658.12	85,908.90	90,351.79	2,195.26	25,151.50	2,209.35		7,914.21	—
LAWRENCE . . . . .	182,327.10	58,373.10	8,009.18	91,705.43	5,872.53	11,504.86	2,634.00		4,228.00	—
QUINCY . . . . .	17,652.82	27,946.48	13,115.80	83,552.68	794.22	16,768.36	2,985.59		2,489.71	—
NEWTON . . . . .	25,500.98	13,506.98	710.56	65,917.94	470.18	30,709.93	600.00		800.00	—
MEDFORD . . . . .	85,000.64	15,233.99	8,591.68	41,045.12	3,632.66	20,487.19	2,648.00		3,050.00	—
BROCKTON . . . . .	109,359.02	16,401.59	12,828.95	58,103.07	883.25	15,644.16	2,648.00		3,050.00	—
MALDEN . . . . .	82,460.73	17,189.93	11,552.56	41,956.47	1,290.50	12,032.27	900.00		—	—
HOLYOKE . . . . .	64,755.00	24,348.66	3,771.03	20,004.63	1,272.75	8,723.17	2,750.00		3,904.85	—
PITTSFIELD . . . . .	50,904.51	9,595.96	10,213.95	13,804.53	738.63	10,143.18	3,785.54		2,617.72	—
EVERETT . . . . .	53,863.75	19,398.72	3,468.97	38,521.83	619.10	15,796.37	300.00		3,019.42	—
HAVERTHILL . . . . .	15,029.47	11,400.53	44,174.49	38,521.83	332.00	10,038.36	810.85		1,978.05	—
CHICOPEE . . . . .	39,944.31	7,387.74	3,527.47	14,772.88	77.75	10,285.13	1,700.00		2,193.34	—
FITCHBURG . . . . .	60,136.84	8,597.51	4,886.73	32,968.07	484.55	12,779.91	800.00		4,620.07	—
WALTHAM . . . . .	59,485.22	9,905.43	4,001.69	30,628.84	310.00	10,653.63	1,500.00		2,585.63	—
SALEM . . . . .	77,215.69	8,498.03	20,488.09	42,714.53	473.01	4,452.44	547.53		42.06	—
CHELSEA . . . . .	49,017.90	11,887.76	2,004.13	21,286.64	428.25	9,533.62	2,772.50		1,105.00	—
TAUNTON . . . . .	55,030.81	5,882.78	1,027.91	36,542.82	290.75	7,615.88	1,255.00		2,415.67	—
REVERE . . . . .	42,860.13	13,244.27	7,751.87	6,150.00	206.75	14,507.24	1,000.00		—	—
MELROSE . . . . .	30,031.14	4,412.34	1,360.69	19,204.89	330.67	2,525.72	1,333.50		863.33	—
BEVERLY . . . . .	55,831.01	10,460.47	217.63	29,658.66	251.00	11,863.30	500.00		12,879.95	—
NORTHAMPTON . . . . .	23,468.04	4,281.12	646.41	6,739.73	357.00	9,130.33	1,680.71		632.74	—
GLoucester . . . . .	43,562.87	6,031.25	1,794.58	27,067.09	348.84	7,038.47	800.00		482.64	—
LEOMINSTER . . . . .	35,038.84	7,573.84	207.98	19,579.87	170.75	5,321.88	805.00		1,379.52	—
ATTLEBORO . . . . .	41,743.64	4,953.74	831.43	26,683.53	325.00	8,739.89	900.00		2,250.00	—
PEABODY . . . . .	44,347.65	9,392.34	463.25	22,589.73	375.00	8,132.49	1,595.00		1,799.84	—
NORTH ADAMS . . . . .	15,072.12	8,418.98	316.32	1,459.52	192.75	2,154.55	2,330.00		200.00	—
GARDNER . . . . .	36,718.55	5,951.96	639.07	21,534.55	226.75	5,948.52	1,200.00		1,217.70	—
WESTFIELD . . . . .	18,225.49	4,557.18	3,778.75	4,358.82	229.00	3,495.44	1,150.00		656.30	—
WOBURN . . . . .	21,766.59	4,131.64	1,028.50	10,510.95	167.50	4,474.00	1,250.00		204.00	—
MALBOROUGH . . . . .	16,311.36	3,604.71	1,072.50	7,228.72	178.25	3,227.18	600.00		400.00	—
NEWBURYPORT . . . . .	15,969.51	2,340.63	324.89	11,055.86	58.00	740.13	850.00		600.00	—
39 Cities	\$5,951,437.02	\$1,498,035.35	\$600,664.60	\$2,629,415.86	\$126,321.62	\$795,639.17	\$168,441.85		\$132,918.57	—

Includes inspection of meat and provisions.



TABLE VII. — *Maintenance of Departments — Continued.*  
*3 C. Sanitation.*

CITIES.	A TOTAL EXPENSES	B Sewer Maintenance and Operation	C Metropolitan Sewer Maintenance	D Refuse and Garbage Disposal	E Street Cleaning
BOSTON . . .	\$3,726,264.15	\$318,762.13	\$190,604.61	\$2,252,762.15	\$964,135.26
WORCESTER . . .	465,241.38	178,955.91	—	161,285.47	125,000.00
SPRINGFIELD . . .	821,692.29	261,952.79	—	460,163.94	99,575.56
FALL RIVER . . .	122,645.64	3,944.68	—	94,384.04	24,316.92
CAMBRIDGE . . .	559,806.06	74,305.59	65,100.16	384,555.06	35,845.25
NEW BEDFORD . . .	220,296.06	60,704.50	—	127,146.32	32,445.24
SOMERVILLE . . .	358,967.54	17,278.82	59,995.97	244,363.51	37,329.24
LYNN . . .	276,975.87	59,973.74	—	179,201.85	37,800.28
LOWELL . . .	148,962.83	7,445.40	—	122,238.63	19,278.80
LAWRENCE . . .	245,131.12	30,035.77	—	197,826.12	17,269.23
QUINCY . . .	398,364.00	77,913.42	29,473.68	220,834.32	70,142.58
NEWTON . . .	323,733.38	68,691.52	27,153.16	155,461.88	72,426.82
MEDFORD . . .	174,380.64	13,569.92	37,027.07	98,764.98	25,018.67
BROCKTON . . .	215,556.46	84,392.29	—	116,569.13	14,595.04
MALDEN . . .	251,552.26	19,388.32	34,042.41	148,399.99	49,721.54
HOLYOKE . . .	137,622.11	6,480.49	—	107,350.00	23,791.62
PITTSFIELD . . .	96,668.91	50,380.05	—	27,132.91	19,155.95
EVERETT . . .	124,335.41	9,269.72	27,467.51	72,437.02	15,161.16
HAVERHILL . . .	54,671.63	6,378.76	—	42,830.88	5,461.99
CHICOPEE . . .	78,288.02	7,062.47	—	62,725.68	8,499.87
FITCHBURG . . .	89,170.63	25,612.27	—	49,563.31	13,995.05
WALTHAM . . .	149,538.92	16,514.11	16,695.73	92,385.96	23,943.12
SALEM . . .	131,202.32	38,717.55	—	65,848.33	26,636.44
CHELSEA . . .	100,423.39	6,807.42	24,223.32	43,691.62	25,701.03
TAUNTON . . .	51,142.00	27,428.36	—	8,345.20	15,368.44
REVERE . . .	71,774.00	17,361.33	20,200.52	34,212.15	—
MELROSE . . .	74,518.55	16,647.21	14,880.04	37,809.18	5,182.12
BEVERLY . . .	59,113.12	16,072.83	—	30,951.09	12,089.20
NORTHAMPTON . . .	36,090.27	15,824.89	—	7,934.16	12,331.22
GLOUCESTER . . .	54,843.17	30,250.36	—	24,542.82	49.99
LEOMINSTER . . .	49,259.67	33,735.81	—	7,542.63	7,981.23
ATTLEBORO . . .	15,671.32	6,162.82	—	6,823.11	2,685.39
PEABODY . . .	49,792.62	39,693.10	—	8,066.32	2,033.20
NORTH ADAMS . . .	30,254.94	14,828.25	—	13,093.00	2,333.69
GARDNER . . .	31,108.98	16,860.13	—	14,248.85	—
WESTFIELD . . .	17,999.17	5,302.50	—	4,338.66	8,358.01
WOBURN . . .	23,778.26	2,455.66	11,592.59	9,730.01	—
MARLBOROUGH . . .	34,454.38	25,037.30	—	6,598.74	2,818.34
NEWBURYPORT . . .	20,859.08	534.58	—	17,324.50	3,000.00
<b>39 Cities . . .</b>	<b>\$9,892,150.55</b>	<b>\$1,712,732.77</b>	<b>\$558,456.77</b>	<b>\$5,759,483.52</b>	<b>\$1,861,477.49</b>

TABLE VII. — *Maintenance of Departments — Continued.*  
4. Highways.

CITIES.	A TOTAL EXPENSES	B General Administra- tion	C General Highway Ex- penditures	D Sidewalks and Curbing	E Snow and Ice Removal	F Sprinkling	G Lighting	H Other Expenses
BOSTON . . . . .	\$2,973,138.13	\$139,012.14	\$1,220,508.82	\$120,120.24	\$328,270.91	\$4,725.00	\$963,171.60	\$198,329.42
WORCESTER . . . . .	671,105.42	22,675.36	258,687.92	12,211.54	94,267.55	—	265,784.85	26,689.74
SPRINGFIELD . . . . .	555,443.64	—	208,590.64	12,011.54	73,047.47	—	233,537.76	26,056.23
FALL RIVER . . . . .	507,346.06	7,637.07	123,901.02	8,912.58	32,274.63	—	116,248.12	2,807.89
CAMBRIDGE . . . . .	111,124	14,870.35	314,013.32	10,707.50	32,274.63	—	129,803.48	5,676.78
NEW BEDFORD . . . . .	110,308	16,901.84	245,794.33	13,712.94	7,931.20	—	98,415.51	11,294.60
SOMERVILLE . . . . .	243,415.88	11,950.61	130,298.57	7,067.60	33,884.01	—	88,423.82	7,685.47
LYNN . . . . .	338,779.35	7,346.84	113,338.37	11,572.61	33,884.01	—	166,220.63	6,866.80
LOWELL . . . . .	326,272.04	11,538.03	178,898.80	—	20,642.96	—	113,310.35	1,953.90
LAWRENCE . . . . .	309,257.67	8,151.68	150,143.24	14,855.42	23,741.10	—	114,102.84	1,263.39
QUINCY . . . . .	334,598.18	1,667.31	144,519.33	17,807.24	47,203.05	—	105,926.56	10,974.49
NEWTON . . . . .	672,243.91	12,921.53	309,727.56	45,478.30	90,593.76	39,831.81	161,002.41	12,688.54
MEDFORD . . . . .	202,432.77	11,267.70	70,313.74	22,867.09	20,800.94	9,890.49	54,710.64	12,573.17
BROCKTON . . . . .	218,163.53	12,909.44	101,178.90	5,633.50	16,952.18	100.00	79,319.46	2,070.35
MALDEN . . . . .	26,631.83	14,041.29	95,893.69	1,844.12	13,234.67	11,059.53	55,445.86	10,115.67
HOLYOKE . . . . .	93,475.60	1—	33,247.15	1,464.56	19,572.95	—	35,251.66	3,939.28
PITTSFIELD . . . . .	224,025.31	1—	103,007.16	1,547.06	30,247.42	—	89,223.67	—
EVERETT . . . . .	118,617.54	10,197.50	31,754.17	3,982.17	9,818.55	—	55,927.61	6,937.54
HAVERTHILL . . . . .	203,181.70	6,537.98	134,338.26	—	17,235.57	—	44,059.60	1,010.29
CHICPEE . . . . .	198,925.64	8,183.87	124,921.37	878.93	9,522.12	—	55,036.98	382.37
FITCHBURG . . . . .	214,813.18	—	102,636.74	15,365.83	31,509.85	—	44,093.85	1,206.91
WALTHAM . . . . .	112,988.26	3,517.98	46,299.22	10,301.21	584.93	—	48,049.14	4,235.78
SALEM . . . . .	236,481.88	8,531.20	126,894.79	20,993.08	14,064.02	—	65,299.12	1,032.70
CHELSEA . . . . .	131,927.50	5,304.30	80,062.63	—	2,288.62	—	43,239.25	699.67
TAUNTON . . . . .	135,560.28	5,158.37	81,295.71	5,667.55	9,762.19	—	32,500.00	1,176.46
REVERE . . . . .	130,294.43	1—	92,293.58	—	4,858.49	—	33,032.66	109.70
MELROSE . . . . .	80,261.33	1—	29,591.02	1,911.44	12,581.98	—	34,083.93	2,086.96
REVERLY . . . . .	175,255.03	3,313.25	77,550.21	2,986.08	10,518.31	6,281.28	72,729.30	5,883.60
NORTHAMPTON . . . . .	113,496.90	4,949.93	58,918.59	2,232.87	11,277.22	—	30,993.05	5,123.24
GLOUCESTER . . . . .	162,371.08	4,415.56	86,666.75	1,999.82	5,046.05	1,999.90	49,733.85	12,507.45
LEOMINSTER . . . . .	133,320.35	5,426.44	73,884.04	3,998.64	20,627.14	—	29,384.09	—
ATTLEBORO . . . . .	58,521.10	1—	19,703.69	338.56	3,798.39	—	34,328.43	—
PEABODY . . . . .	32,716.69	3,621.68	15,025.39	—	3,798.39	—	12,971.15	352.03
NORTH ADAMS . . . . .	107,141.91	1—	48,782.59	4,123.38	16,667.40	—	36,463.87	235.03
GARDNER . . . . .	92,984.00	3,552.11	51,234.66	—	14,805.60	—	23,291.63	1,104.67
WESTFIELD . . . . .	87,125.57	—	59,618.99	624.71	12,835.69	—	13,000.00	946.18
WOBURN . . . . .	58,803.15	1—	33,971.37	1,706.77	2,086.01	—	19,987.79	1,051.21
MARLBOROUGH . . . . .	71,107.09	3,041.65	34,020.94	1,319.22	10,858.98	—	21,393.64	472.66
NEWBURYPORT . . . . .	60,253.48	2,508.59	23,822.06	1,400.00	8,916.16	4,888.99	18,562.28	155.40
39 Cities . . . . .	\$11,245,662.97	\$374,651.60	\$5,225,327.63	\$365,916.28	\$1,105,731.75	\$78,777.00	\$3,712,061.14	\$383,197.57

<sup>1</sup>Included in Board of Public Works.

TABLE VII. — Maintenance of Departments — Continued.  
5. Charities.

Cities.	Population of 1945	A TOTAL EXPENSES	B General Administration	C Infirmary	D Outside Relief	E Aid to Dependent Children	F Old Age Assistance	G Municipal General Hospitals	H Other Expenses
BOSTON . . . . .	766,386	\$17,016,337.05	\$1,033,375.65	\$782,307.10	\$1,143,665.01	\$2,143,500.63	\$7,513,409.16	\$3,937,554.03	\$462,525.47
WORCESTER . . . . .	198,741	3,503,550.99	134,393.34	165,288.70	377,990.76	270,245.22	1,673,355.41	888,277.56	—
SPRINGFIELD . . . . .	159,896	1,636,468.64	56,125.93	135,762.31	160,180.37	127,697.41	1,131,696.92	—	—
FALL RIVER . . . . .	115,062	1,562,429.67	15,005.97	84,577.31	161,835.57	127,429.84	964,887.78	208,693.20	—
CAMBRIDGE . . . . .	111,124	1,794,375.98	14,666.21	76,918.45	197,514.70	196,659.70	777,501.88	531,114.44	—
NEW BEDFORD . . . . .	110,308	1,674,977.90	22,692.25	64,094.65	172,233.70	196,659.70	1,280,112.83	—	—
SOMERVILLE . . . . .	105,883	963,052.01	28,848.09	25,811.46	117,001.16	135,129.41	1,256,252.89	—	—
LYNN . . . . .	105,153	1,774,762.36	33,145.05	36,358.35	186,471.14	221,839.71	1,296,968.11	—	—
LOWELL . . . . .	101,229	1,801,058.70	90,908.19	89,471.05	211,123.34	227,223.66	1,342,032.40	—	—
LAVERGNE . . . . .	85,603	1,968,457.70	12,773.54	142,964.49	49,478.32	49,726.48	682,513.67	746,392.42	—
QUINCY . . . . .	82,084	1,360,374.98	18,106.90	9,722.64	45,647.29	92,290.69	448,816.04	—	—
NEWTON . . . . .	77,257	575,498.54	31,128.89	11,260.02	61,165.69	108,424.81	303,518.50	—	—
NORFOLK . . . . .	67,071	612,891.48	21,088.02	11,042.81	90,619.51	46,135.64	443,989.40	—	—
BROCKTON . . . . .	65,202	1,291,598.99	20,086.84	11,856.36	123,912.19	110,740.45	1,025,003.15	—	—
MALDEN . . . . .	59,597	753,892.33	23,180.32	16,090.62	125,130.31	91,112.25	498,378.83	—	—
HOLYOKE . . . . .	53,775	643,475.54	16,582.66	63,172.43	58,126.81	31,681.56	473,912.08	—	—
PITTSFIELD . . . . .	53,560	616,629.16	17,978.85	27,959.69	77,601.94	98,801.85	394,286.83	—	—
EVERETT . . . . .	48,553	606,755.53	29,687.87	—	126,215.61	104,318.69	333,619.72	—	—
HAVERHILL . . . . .	46,162	1,203,615.15	25,631.20	46,552.93	72,340.75	82,055.05	697,352.26	279,682.96	—
CHICOPEE . . . . .	44,626	326,307.34	15,116.25	38,966.18	60,030.84	33,367.89	178,826.18	—	—
FITCHBURG . . . . .	43,770	908,907.71	13,362.68	17,244.80	69,230.12	13,358.13	277,140.19	518,571.79	—
WALTHAM . . . . .	43,577	476,038.35	6,748.79	22,708.65	78,057.10	56,748.40	311,775.41	—	—
SALEM . . . . .	42,853	548,296.49	10,436.51	34,081.04	74,023.14	43,442.36	384,706.26	—	—
CHELSEA . . . . .	39,940	547,018.58	10,505.11	—	140,824.72	111,496.88	284,191.87	—	—
TAUNTON . . . . .	38,612	500,834.45	13,184.53	21,307.68	57,986.51	130,571.03	277,784.70	—	—
REVERE . . . . .	35,687	369,834.22	21,089.59	—	85,903.12	29,575.50	233,566.01	—	—
MELROSE . . . . .	27,971	193,814.17	6,571.85	—	21,870.34	17,231.08	148,143.90	—	—
BEVERLY . . . . .	26,814	334,650.73	6,328.77	20,221.49	52,368.61	37,371.33	158,460.50	—	—
NORTHAMPTON . . . . .	24,977	208,185.99	5,691.45	—	28,524.51	8,332.93	155,498.09	—	—
GLOUCESTER . . . . .	24,862	539,013.97	11,513.89	10,139.01	48,652.04	47,000.41	397,366.14	—	—
LEOMINSTER . . . . .	23,549	320,404.23	5,973.66	13,081.57	38,992.61	21,265.30	241,151.00	—	—
ATTAPOLE . . . . .	22,375	284,430.05	6,939.63	6,518.42	35,168.43	28,360.86	180,035.57	—	—
PEABODY . . . . .	22,303	402,974.19	5,921.14	25,607.39	45,904.17	50,348.67	147,778.37	97,407.21	—
NORTH ADAMS . . . . .	22,230	320,448.20	5,716.54	9,941.07	49,129.69	37,363.75	218,293.24	127,411.45	—
GARDNER . . . . .	20,245	139,352.42	5,415.54	—	16,636.89	16,449.90	109,850.29	—	—
WESTFIELD . . . . .	19,956	153,076.11	5,312.38	11,264.26	19,319.42	3,560.40	113,829.65	—	—
WORCEN . . . . .	19,886	209,585.10	3,480.89	7,291.93	17,064.61	34,458.41	147,289.26	—	—
MARLBOROUGH . . . . .	15,680	219,987.25	2,896.99	10,010.70	21,674.68	8,982.20	176,722.68	—	—
NEWBURYPORT . . . . .	14,079	247,393.51	3,629.17	10,790.69	17,554.49	18,515.50	197,503.66	—	—
39 Cities . . . . .	2,986,588	\$47,708,858.45	\$1,740,942.93	\$2,090,989.48	\$4,566,780.41	\$5,164,550.60	\$26,397,521.82	\$7,278,021.70	\$470,051.51

<sup>1</sup>Includes the following expenses: Institutions Department, Child Welfare Division, \$402,228.37; Steamer "Stephen J. O'Meara," \$60,297.10.

TABLE VII — *Maintenance of Departments — Continued*  
*5. D, E and F. Outside Relief, Aid to Dependent Children and Old Age Assistance*

CITIES.	OUTSIDE RELIEF		AID TO DEPENDENT CHILDREN		OLD AGE ASSISTANCE	
	By City	Reimbursed to Cities and Towns	By City	Reimbursed to Cities and Towns	By City	Reimbursed to Cities and Towns
BOSTON . . .	\$1,103,404.37	\$40,260.64	\$2,143,500.63	—	\$7,462,571.29	\$50,837.87
WORCESTER . .	360,422.59	17,568.17	270,245.22	—	1,659,974.92	13,380.49
SPRINGFIELD .	155,634.70	4,551.37	152,697.41	—	1,123,125.95	8,570.97
FALL RIVER . .	155,135.62	6,699.95	127,429.84	—	960,076.68	4,811.10
CAMBRIDGE . .	184,686.38	12,828.32	196,659.70	—	766,524.31	10,977.57
NEW BEDFORD .	164,705.95	7,527.75	126,844.47	—	1,282,560.94	6,551.89
SOMERVILLE . .	104,470.24	12,539.92	135,129.41	—	649,868.17	6,384.72
LYNN . . . . .	179,839.77	6,631.37	221,819.71	—	1,288,497.12	8,470.99
LOWELL . . . .	202,207.09	9,216.25	227,223.66	—	1,336,029.25	6,003.21
LAWRENCE . . .	75,334.83	5,143.69	49,726.48	—	676,313.54	6,200.13
QUINCY . . . .	44,745.71	901.58	92,290.69	—	440,656.22	8,158.82
NEWTON . . . .	55,137.72	6,027.97	108,424.84	—	358,399.46	5,119.04
MEDFORD . . . .	83,358.29	7,256.72	46,155.64	—	435,347.61	8,641.79
BROCKTON . . .	109,111.68	14,800.51	110,740.45	—	1,020,882.20	4,120.95
MALDEN . . . .	114,342.75	10,787.56	91,112.25	—	496,309.15	2,069.68
HOLYOKE . . . .	57,036.45	1,090.36	31,681.56	—	467,596.40	6,315.68
PITTSFIELD . .	76,310.53	1,291.41	98,801.85	—	393,042.54	1,244.29
EVERETT . . . .	113,760.92	12,454.69	104,318.69	—	329,124.95	4,494.77
HAVERHILL . . .	70,020.82	2,319.93	82,055.05	—	694,209.07	3,143.19
CHICOPEE . . . .	58,923.81	1,107.03	33,367.89	—	175,207.48	3,618.70
FITCHBURG . . .	64,987.09	4,243.03	13,358.13	—	274,119.69	3,020.50
WALTHAM . . . .	77,244.96	812.14	56,748.40	—	306,437.86	5,337.55
SALEM . . . . .	68,913.53	5,109.61	43,442.36	—	380,670.02	4,036.24
CHELSEA . . . .	134,335.37	6,489.35	111,496.88	—	280,210.57	3,981.30
TAUNTON . . . .	55,384.88	2,601.63	130,571.03	—	274,277.11	3,507.59
REVERE . . . . .	83,073.37	2,529.75	29,575.50	—	233,320.38	245.63
MELROSE . . . .	21,870.34	—	17,231.08	—	148,143.90	—
BEVERLY . . . .	51,269.33	1,099.28	37,271.36	—	216,527.16	1,933.34
NORTHAMPTON .	27,206.05	1,318.46	8,332.93	—	154,274.63	1,223.46
GLOUCESTER . .	44,832.27	1,819.77	47,060.41	—	397,366.14	—
LEOMINSTER . .	36,536.63	2,455.98	21,205.39	—	239,591.64	1,559.36
ATTLEBORO . . .	30,236.40	4,932.03	28,360.86	—	178,194.84	1,840.66
PEABODY . . . .	43,003.97	2,900.20	50,348.67	—	144,563.34	3,215.03
NORTH ADAMS . .	47,568.82	1,560.87	37,365.75	—	216,838.60	1,456.64
GARDNER . . . .	15,504.73	1,131.96	16,449.90	—	99,990.37	859.92
WESTFIELD . . .	19,575.92	343.50	3,550.40	—	112,839.22	990.43
WOBURN . . . . .	15,316.64	1,747.97	34,458.41	—	146,453.04	836.22
MARLBOROUGH .	20,937.00	737.68	8,982.20	—	176,722.68	—
NEWBURYPORT .	16,226.48	1,328.01	18,515.50	—	196,737.53	766.13
39 CITIES . . .	\$4,342,614.00	\$224,166.41	\$5,164,550.60	—	\$26,193,595.97	\$203,925.85



TABLE VII. — Maintenance of Departments — Continued.  
6. Veterans' Benefits.

Cities.	Population of 1945	A Total Expenses	B General Administration	C State Aid	D Military Aid	E Soldiers' Burials	F Soldiers' Relief	G War Allowance
BOSTON	756,386	\$498,825.35	\$86,890.74	\$34,499.75	\$57,274.60	\$5,415.38	\$191,845.38	\$52,899.50
WORCESTER	198,741	295,780.58	34,735.39	6,991.59	29,449.91	2,941.37	120,149.15	40,283.17
SPRINGFIELD	159,866	121,021.97	13,933.96	5,400.00	7,871.00	999.94	73,925.03	23,592.04
FALL RIVER	115,062	102,344.10	10,334.24	4,130.00	7,742.50	759.56	34,555.80	4,322.00
CAMBRIDGE	111,124	168,271.19	12,173.17	6,359.00	13,586.05	470.34	31,429.28	19,211.35
NEW BEDFORD	110,308	51,000.40	5,499.08	4,007.50	4,238.00	564.65	29,588.11	7,022.40
SOMERVILLE	105,883	70,359.93	24,784.69	3,955.00	4,865.95	372.00	26,732.57	10,649.72
LYNN	105,153	78,695.10	8,296.18	5,805.00	11,200.00	976.13	43,328.58	8,839.21
LOWELL	101,229	133,257.55	13,374.60	6,588.00	3,535.00	1,959.20	94,342.75	12,958.00
LAWRENCE	85,603	53,286.27	10,677.15	3,200.00	6,200.00	649.50	30,034.46	2,525.00
QUINCY	82,054	44,102.53	7,593.05	1,502.50	3,055.00	136.02	26,664.46	5,151.50
NEWTON	77,257	19,981.12	7,754.69	2,294.21	240.00	100.00	8,348.01	1,244.21
MEDFORD	67,071	27,902.58	7,363.08	2,900.00	3,695.00	—	11,288.30	2,656.20
BROCKTON	65,202	60,037.50	5,042.17	2,105.00	2,820.00	369.00	42,984.84	6,716.49
MALDEN	59,567	58,834.57	8,740.80	2,896.00	4,730.00	719.00	37,145.87	4,602.90
HOLYOKE	53,775	41,819.78	6,696.63	1,410.00	1,474.00	186.78	22,152.10	9,900.27
PITTSFIELD	53,560	51,321.55	5,342.31	1,180.00	2,665.00	115.23	33,095.43	8,923.55
EVERETT	48,553	35,323.77	5,956.90	2,470.00	3,035.00	—	21,353.80	2,508.07
HAVERHILL	46,162	38,540.17	1,370.74	1,755.00	2,693.00	300.00	29,266.38	3,155.05
CHICOPEE	44,626	52,418.19	8,701.84	820.00	2,312.95	245.00	28,420.90	11,917.50
FITCHBURG	43,770	30,943.23	6,244.98	2,440.00	1,048.00	258.00	15,274.95	5,677.30
WALTHAM	43,577	13,239.79	2,027.92	771.00	905.00	—	9,360.87	175.00
SALLEN	42,833	51,464.25	4,815.44	2,745.00	2,516.63	187.48	30,056.26	11,133.44
CHELSEA	39,940	51,730.35	4,222.72	2,120.00	5,505.00	696.19	31,045.24	8,141.20
TAUNTON	38,612	27,223.57	4,122.63	1,460.00	1,640.00	114.27	17,711.97	2,175.30
REVERE	35,637	18,284.18	3,835.00	1,320.00	1,202.00	100.00	9,047.78	2,179.40
MELROSE	27,971	15,182.57	2,337.52	630.00	537.00	100.00	10,154.67	1,403.38
REVERLY	26,814	11,856.50	93.07	900.00	1,298.68	—	8,413.94	1,150.90
NORTHAMPTON	24,977	23,242.62	2,797.26	1,103.50	1,640.00	741.50	16,417.68	542.68
GLoucester	24,862	45,431.80	5,766.12	2,905.00	1,625.00	578.38	31,065.42	3,509.88
LEOMINSTER	23,549	12,637.32	2,423.79	1,350.00	1,350.00	—	7,058.73	880.00
ATTLEBORO	22,375	24,392.00	1,943.33	336.00	2,350.00	300.00	16,117.82	3,444.85
PEABODY	22,303	27,420.30	2,482.24	610.00	2,610.00	—	17,556.08	4,161.38
NORTH ADAMS	22,230	30,339.10	4,067.02	765.50	3,845.00	—	15,930.88	5,730.70
GARDNER	20,245	17,919.63	3,549.50	710.00	1,565.00	38.00	10,217.13	1,840.00
WESTFIELD	19,956	7,322.10	1,485.31	120.00	—	20.59	5,396.20	300.00
WOBURN	19,886	13,213.70	—	200.00	830.00	—	8,104.80	4,078.90
MARLBOROUGH	15,680	35,262.27	1,158.74	1,465.00	1,255.00	98.00	29,330.03	1,955.50
NEWBURYPORT	14,079	16,779.74	1,194.38	1,185.00	1,670.00	257.61	11,937.75	485.00
39 Cities	2,936,588	\$2,247,027.51	\$339,434.41	\$123,575.55	\$198,945.27	\$20,069.12	\$1,266,710.16	\$298,293.00

TABLE VII. — *Maintenance of Departments — Continued.*  
7. Schools.

CITIES.	Population of 1945	A TOTAL EXPENSES	B. GENERAL EXPENSES			C Teachers' Salaries	D Text Books and Supplies	E Tuition	F Transportation
			Administrative Salaries	Other General Salaries	Other General Expenses				
BOSTON . . . . .	766,386	\$16,571,021.47	\$89,076.43	\$631,050.49	\$144,326.18	\$12,146,130.38	\$400,623.34	\$43,191.54	\$29,419.00
WORCESTER . . . . .	198,741	3,892,449.81	16,783.33	39,377.00	16,672.43	3,087,053.74	106,055.12	—	8,990.16
SPRINGFIELD . . . . .	159,896	3,686,642.27	20,889.28	60,530.75	12,634.46	2,494,312.72	106,554.82	—	22,807.91
FALL RIVER . . . . .	115,062	1,568,385.38	7,700.00	32,643.08	8,091.10	1,130,830.61	51,412.50	300.69	10,418.40
CAMBRIDGE . . . . .	111,124	1,931,051.95	13,300.00	49,555.17	8,978.98	1,463,079.66	48,729.23	851.11	4,404.50
NEW BEDFORD . . . . .	110,308	1,713,574.54	15,744.96	30,654.08	4,557.17	1,265,876.79	47,626.83	102.00	4,383.87
SOMERVILLE . . . . .	103,883	1,724,006.57	11,640.00	13,370.88	5,717.56	1,287,437.49	37,620.51	3,652.32	900.00
LYNN . . . . .	103,153	1,619,601.75	14,000.00	36,206.60	5,312.18	1,191,211.12	67,860.89	592.26	12,037.36
LOWELL . . . . .	101,229	1,349,453.23	2,479.11	19,297.69	7,317.71	1,039,790.34	29,104.85	—	659.00
LAWRENCE . . . . .	85,603	1,268,461.37	6,824.80	10,638.99	4,878.22	988,508.91	51,712.57	1,208.13	175.45
QUINCY . . . . .	82,084	1,311,307.71	11,291.37	14,415.19	7,127.92	1,000,055.67	51,772.44	354.12	10,027.55
NEWTON . . . . .	77,257	1,882,384.43	17,337.86	25,723.58	4,221.59	1,322,534.24	67,728.52	871.78	2,947.50
MEDFORD . . . . .	67,071	1,180,121.07	12,500.00	15,001.42	4,724.55	920,672.56	41,365.42	1,252.87	2,050.00
BROCKTON . . . . .	65,202	970,224.02	5,749.92	10,716.00	2,637.47	730,489.28	36,258.46	511.60	6,124.98
MALDEN . . . . .	59,567	932,014.60	6,709.00	9,406.98	4,931.62	730,320.29	31,616.19	3,487.36	—
HOLYOKE . . . . .	53,775	1,013,062.23	7,475.00	18,659.17	4,325.70	654,974.43	25,832.80	153.69	17,167.77
PITTSFIELD . . . . .	53,560	974,976.38	6,209.00	7,700.00	2,566.11	697,190.69	40,957.98	947.33	—
EVERETT . . . . .	48,553	927,756.22	4,483.00	10,080.97	2,383.66	517,816.75	32,627.20	181.80	15,705.17
HAVERHILL . . . . .	46,162	727,134.22	4,483.00	6,120.90	1,386.18	460,015.47	13,130.56	957.28	14,939.45
CHICPEE . . . . .	44,626	694,216.06	5,900.00	14,334.97	1,669.73	443,270.84	24,806.72	1,773.15	10,691.10
WITCHAM . . . . .	43,770	681,859.07	5,900.00	6,424.37	4,170.77	324,653.08	24,721.74	1,774.30	10,364.43
SALEM . . . . .	42,833	681,129.53	5,133.26	10,297.71	1,450.54	488,103.67	25,792.85	346.75	5,885.00
CHELSEA . . . . .	39,940	680,891.50	6,185.00	6,018.03	1,671.47	528,966.78	23,056.48	5,659.35	—
TAUNTON . . . . .	38,612	595,856.15	5,000.00	7,606.82	2,408.39	408,136.05	30,231.28	340.80	16,809.52
REVERE . . . . .	35,687	687,249.34	5,200.00	10,382.25	2,906.39	551,989.82	18,174.09	2,496.55	8,143.27
MELROSE . . . . .	27,971	444,427.56	5,300.00	9,335.00	1,801.93	392,136.89	13,967.77	1,054.21	614.00
LYVERLY . . . . .	26,814	532,609.29	5,510.00	9,335.00	2,598.93	320,570.96	19,448.84	216.20	8,247.95
NORTHAMPTON . . . . .	24,977	448,533.20	5,156.86	4,199.32	927.90	326,271.66	19,904.83	205.98	13,287.45
GLOUCESTER . . . . .	24,862	458,279.65	5,021.32	8,495.83	799.38	316,271.91	13,714.54	—	8,154.75
LEAMINGTON . . . . .	23,549	386,781.51	4,500.00	5,365.49	2,348.68	274,093.50	15,506.19	91.33	9,999.76
ATLEBORO . . . . .	22,375	376,227.27	4,500.00	6,854.20	1,986.15	272,968.08	15,067.83	2,603.83	11,099.64
PEABODY . . . . .	22,303	405,596.93	5,175.00	5,646.55	1,302.83	303,766.75	17,199.82	22.50	2,507.90
NORTH ADAMS . . . . .	22,230	328,443.91	5,350.00	3,876.88	2,261.88	289,545.89	10,199.13	1,066.67	7,510.70
GARDNER . . . . .	20,245	234,667.98	5,300.00	6,000.00	3,599.91	174,613.40	11,879.12	—	17,824.75
WESTFIELD . . . . .	19,566	448,165.58	5,060.00	5,060.00	1,060.82	304,901.74	5,737.61	2,916.32	650.00
WOBURN . . . . .	19,886	323,490.33	4,700.00	6,259.87	1,371.37	215,553.92	7,729.43	3,531.71	10,650.18
MARLBOROUGH . . . . .	15,680	203,824.59	3,568.00	5,464.50	1,124.66	140,029.29	10,568.14	8.00	1,706.70
NEWBURYPORT . . . . .	14,079	196,348.03	4,300.00	4,279.98	1,121.39	143,288.16	—	—	—
39 Cities	2,986,588	\$54,732,039.33	\$383,514.14	\$1,178,038.27	\$293,372.10	\$40,158,912.87	\$1,610,875.04	\$85,234.86	\$325,938.82

TABLE VII. — *Maintenance of Departments — Continued.*  
7. Schools — Concluded.

CITIES.	G	H	I	J	K	L	M	N	O
	Support of Ttuants	Janitors' Services	Fuel and Light	Maintenance of Buildings and Grounds	Furniture and Furnishings	Rent	Nursery Schools	Lunch Rooms	Other Expenses
Boston . . .	\$20,276.33	\$1,098,260.04	\$593,028.27	\$757,497.85	\$65,477.59	\$9,903.38	\$45,003.65	\$319,772.77	\$177,984.23
Worcester . . .	2,202.01	252,568.17	160,180.48	113,885.20	7,923.83	9,365.00	89,178.63	—	32,184.71
Springfield . . .	2,134.71	300,102.75	150,719.39	190,323.87	18,962.77	—	113,365.31	186,480.97	6,822.50
Fall River . . .	—	133,885.79	55,920.52	119,792.55	2,126.49	3,000.00	—	—	12,313.65
Cambridge . . .	591.12	126,912.77	85,536.76	14,060.75	7,506.70	—	90,180.73	—	17,438.57
New Bedford . . .	517.99	195,217.10	73,127.71	27,726.89	1,200.31	—	32,111.49	19,832.14	114,653.38
Somerville . . .	451.38	118,903.25	85,771.24	130,369.83	2,233.72	—	—	—	6,106.25
Lowell . . .	439.72	175,428.59	64,665.32	38,663.54	—	—	—	—	13,184.71
Lawrence . . .	862.88	147,150.99	50,505.27	34,765.24	771.09	150.00	—	—	16,669.06
Quincy . . .	—	99,435.48	57,505.34	75,389.71	256.21	—	7,437.06	2,700.00	2,487.21
Newton . . .	88.86	118,156.57	80,505.00	54,282.38	879.96	—	—	—	4,160.29
Medford . . .	351.13	89,809.79	40,687.15	89,764.78	26,432.39	1,800.00	—	110,731.44	13,495.32
Brockton . . .	—	81,606.24	36,017.11	24,187.91	1,076.77	—	—	28,965.51	6,475.99
Malden . . .	—	65,041.52	43,668.51	37,215.52	224.53	195.00	—	—	9,177.91
Holyoke . . .	325.77	80,124.57	37,798.16	30,424.16	1,427.64	—	—	—	1,990.33
Pittsfield . . .	80.57	73,179.38	37,798.16	30,490.74	4,690.18	2,199.96	126,133.72	6,865.36	5,014.68
Everett . . .	410.57	80,025.70	48,110.61	52,496.50	—	—	23,795.73	881.37	1,902.35
Haverhill . . .	1,235.86	52,922.02	33,308.69	41,222.24	65.00	—	20,070.24	—	13,845.66
Chicopee . . .	492.05	67,025.20	29,191.43	35,660.16	718.50	950.00	22,015.20	24,130.17	4,151.26
Fitchburg . . .	35.44	61,743.36	30,520.18	23,303.96	—	—	—	42,138.32	471.30
Waltham . . .	—	50,590.28	29,701.97	26,482.64	—	—	—	25,928.39	3,007.92
Salem . . .	816.52	49,511.53	29,568.97	19,619.85	4,580.01	3,400.00	—	—	214,094.48
Chelsea . . .	—	51,901.81	24,232.94	26,840.45	652.00	526.50	—	—	328.32
Taunton . . .	188.57	48,387.92	29,254.90	38,361.03	5,162.52	—	—	—	581.82
Revere . . .	—	67,036.02	21,296.35	7,831.05	—	—	—	937.50	1,237.50
Melrose . . .	—	29,569.97	21,296.35	19,777.48	—	—	—	—	1,819.03
Beverly . . .	112.85	48,941.89	30,662.27	12,067.19	951.32	712.00	—	—	1,434.96
Northampton . . .	—	34,202.47	22,122.17	13,589.35	1,440.01	—	—	16,437.01	1,141.67
Gloicester . . .	926.63	41,930.97	22,403.68	10,944.74	—	345.00	9,440.43	15,674.81	400.00
Leominster . . .	179.69	29,077.59	18,701.01	17,369.56	392.75	2,010.00	8,935.43	3,505.89	277.19
Attleboro . . .	—	20,034.96	12,669.82	24,977.09	373.65	—	—	—	750.15
Peabody . . .	325.15	33,157.82	18,956.35	10,921.27	561.15	—	—	—	1,078.19
North Adams . . .	63.72	20,207.31	15,516.00	14,436.61	1,265.87	—	—	—	6,189.53
Gardner . . .	209.14	21,630.54	12,592.87	6,180.90	8.75	—	—	—	1,145.97
Westfield . . .	80.71	31,037.03	22,623.60	15,901.29	726.25	—	—	26,785.59	4,424.68
Worcester . . .	—	31,586.15	18,260.92	15,052.52	—	—	—	21,281.65	120.00
Woburn . . .	174.58	12,779.09	8,002.07	7,525.11	536.72	1,920.00	—	—	789.25
Norborough . . .	—	—	—	—	—	—	—	—	—
Newburyport . . .	243.71	14,390.96	11,552.17	3,828.29	—	—	—	—	860.53
39 Cities . . .	\$34,645.09	\$4,147,527.01	\$2,240,509.67	\$2,245,142.88	\$158,624.68	\$36,476.84	\$587,667.62	\$852,167.52	\$393,391.92

1 Includes \$10,000 Textile School.

2 Includes \$7,213.85 Salem Teachers' College.



TABLE VII. — *Maintenance of Departments — Continued.*  
8. *Libraries.*

CITIES.	Population of 1945	A TOTAL EXPENSES	B Salaries and Wages	C Books, Periodicals, etc.	D Binding	E Fuel and Light	F Buildings	G Other Expenses
BOSTON . . . . .	706,586	\$1,428,811.77	\$1,102,376.35	\$114,452.52	\$71,858.59	\$51,995.52	\$43,797.30	\$44,331.49
WORCESTER . . . . .	198,741	224,732.29	159,032.98	35,262.37	6,500.51	6,808.08	8,417.10	8,711.25
SPRINGFIELD . . . . .	159,896	244,443.00	—	—	—	—	—	1,244,443.00
FALL RIVER . . . . .	115,062	58,017.13	43,626.10	6,511.95	2,203.48	2,958.08	1,974.05	743.47
CAMBRIDGE . . . . .	111,124	90,957.43	65,966.27	14,798.42	630.69	1,479.42	1,944.87	3,986.83
NEW BEDFORD . . . . .	110,308	79,432.96	60,972.91	12,750.13	610.97	1,108.04	1,227.34	2,763.57
SOMERVILLE . . . . .	105,883	67,649.51	67,649.51	12,865.30	2,173.68	3,916.10	3,916.10	4,167.97
LYNN . . . . .	105,153	113,194.85	88,655.60	11,881.28	2,701.45	2,073.97	3,247.18	4,251.76
LOWELL . . . . .	101,229	44,506.14	30,263.99	8,277.01	358.40	—	3,247.18	2,359.56
LAWRENCE . . . . .	85,603	54,245.83	40,709.69	5,626.20	1,353.87	2,691.15	2,501.11	1,363.81
QUINCY . . . . .	82,084	94,250.94	68,074.58	12,066.53	978.97	7,955.31	6,739.15	2,538.15
NEWTON . . . . .	77,257	123,286.05	76,644.02	18,842.61	2,294.85	8,983.78	10,349.60	6,171.10
MEDFORD . . . . .	67,071	50,098.69	31,807.62	10,014.34	1,237.23	1,991.88	3,020.26	2,927.36
BROCKTON . . . . .	65,202	56,372.30	40,835.10	7,658.25	1,058.30	2,316.21	3,302.48	1,201.06
MALDEN . . . . .	59,567	54,925.86	—	—	—	—	—	4,911.54
HOLYOKE . . . . .	53,775	48,412.00	34,885.31	9,270.99	2,367.61	2,246.97	1,243.44	148,412.00
PITTSFIELD . . . . .	53,560	53,180.00	—	—	—	—	—	153,180.00
EVERETT . . . . .	48,553	46,696.21	31,010.55	9,192.04	1,534.78	1,994.59	1,840.05	1,124.20
HAVERTHILL . . . . .	46,162	22,186.64	22,186.64	5,602.56	721.33	1,695.02	2,881.71	3,120.93
CHICOPEE . . . . .	44,628	28,529.26	17,070.22	4,859.93	520.84	1,802.86	5,452.25	323.16
FITCHBURG . . . . .	43,770	37,453.30	26,252.81	6,510.41	1,237.15	1,543.18	313.43	1,596.32
WALTHAM . . . . .	43,577	45,275.87	30,139.33	8,973.36	1,712.90	2,080.62	1,592.85	776.81
SALEM . . . . .	42,883	44,367.44	29,737.71	7,404.20	815.70	2,076.34	1,771.60	2,561.89
CHELSEA . . . . .	39,940	26,062.72	19,277.11	4,294.46	502.81	609.10	708.39	670.85
TACONIC . . . . .	38,612	29,140.80	18,013.78	4,230.54	574.25	1,334.64	877.26	490.03
REVERE . . . . .	35,687	11,658.78	7,816.00	3,367.75	—	1,050.00	125.00	300.00
MELROSE . . . . .	27,971	21,751.94	14,864.33	3,535.53	403.68	1,142.12	1,229.35	596.93
DEVERLY . . . . .	26,814	37,778.99	23,267.71	8,424.80	739.83	2,175.92	1,271.31	1,899.42
NORTHAMPTON . . . . .	24,977	45,362.51	26,669.04	8,762.37	1,810.61	2,154.84	2,178.52	3,787.13
GLOUCESTER . . . . .	24,862	10,204.80	—	—	—	—	—	110,204.80
LEOMINSTER . . . . .	23,549	15,460.56	10,845.48	3,237.36	328.54	994.55	139.01	395.62
ATTLEBORO . . . . .	22,375	29,249.98	18,052.13	4,869.37	1,913.62	1,531.90	978.40	1,904.56
YEAHODY . . . . .	22,303	3,000.00	—	—	—	—	—	13,000.00
NORTH ADAMS . . . . .	22,230	23,424.38	14,441.00	4,243.17	816.31	1,212.34	1,731.87	979.69
GARDNER . . . . .	20,245	12,950.00	—	—	—	—	—	112,950.00
WESTFIELD . . . . .	19,956	24,090.00	—	—	—	—	—	124,000.00
WOBURN . . . . .	19,886	23,518.41	16,500.63	3,535.32	348.53	1,343.71	703.61	1,080.61
MARLBOROUGH . . . . .	15,680	7,721.81	7,721.81	2,428.86	139.11	769.16	289.82	379.37
NEWBURYPORT . . . . .	14,079	16,958.40	11,717.16	2,060.00	339.07	2,016.94	349.70	435.53
39 Cities . . . . .	2,986,588	\$3,494,700.94	\$2,256,583.47	\$378,440.23	\$110,827.66	\$122,454.49	\$118,253.33	\$508,142.76

1 Appropriation.



TABLE VII. — Maintenance of Departments — Continued.

CITIES.	Population of 1945	A TOTAL Expenses	B General Administration		C. PARKS AND GARDENS MAINTENANCE			D Golf Courses	E Playgrounds and Gymnasias	F Bathhouses and Beaches	G Celebrations and Entertainments
					By City	Metropolitan Park	State Parks and Reservations				
BOSTON . . . . .	766,386	\$1,691,004.88	\$146,968.60	\$666,169.19	\$288,923.60	—	\$34,178.73	\$167,378.45	\$90,184.48		
WORCESTER . . . . .	198,741	243,320.37	11,897.44	154,133.14	—	\$9,543.34	34,089.57	17,606.23	1,357.80		
SPRINGFIELD . . . . .	159,896	345,412.78	22,021.57	154,788.34	—	8,033.58	111,576.66	7,112.13	1,365.54		
FALL RIVER . . . . .	115,062	85,740.17	4,165.31	55,290.62	—	4,606.80	19,636.50	—	2,100.94		
CAMBRIDGE . . . . .	111,124	192,599.77	6,938.83	78,521.14	39,467.00	—	45,597.31	5,751.65	5,373.98		
NEW BEDFORD . . . . .	110,308	75,992.69	—	55,446.00	—	4,578.50	—	10,135.17	—		
SOMERVILLE . . . . .	105,883	114,606.84	—	20,087.13	28,848.30	—	62,137.19	1,398.64	2,135.58		
LYNN . . . . .	105,153	136,684.97	—	43,296.94	32,311.14	—	20,173.96	—	3,071.15		
LOWELL . . . . .	101,229	52,773.70	6,679.66	21,371.61	—	4,025.12	44,741.64	523.35	—		
LAWRENCE . . . . .	85,603	79,445.18	—	50,083.54	—	3,611.55	7,091.85	15,211.15	3,447.09		
QUINCY . . . . .	82,084	86,304.02	2,358.37	48,900.02	28,201.64	—	6,618.62	225.38	1,422.62		
NEWTON . . . . .	77,257	137,061.75	9,831.87	13,672.75	32,740.89	—	75,154.86	4,238.76	1,472.80		
MIDDLETOWN . . . . .	67,071	61,498.01	3,743.30	24,288.13	19,877.73	—	3,967.99	8,148.06	9,998.71		
BROCKTON . . . . .	65,202	68,882.22	—	14,291.18	—	2,678.25	16,689.33	8,840.42	1,005.15		
MALDEN . . . . .	59,567	72,593.14	6,827.23	41,790.97	17,971.79	—	5,000.00	—	3,263.27		
HOLYOKE . . . . .	53,775	73,279.79	5,006.85	21,135.43	—	2,673.90	33,686.73	7,513.61	1,901.24		
PITTSFIELD . . . . .	53,560	49,538.69	—	31,768.62	—	2,246.84	12,288.25	963.53	—		
EVERETT . . . . .	48,553	78,749.81	2,571.45	29,635.70	16,793.18	—	30,419.69	—	649.61		
HAYVERHILL . . . . .	46,162	23,926.24	—	15,164.24	—	—	4,702.37	2,257.70	—		
CHICOPEE . . . . .	44,626	29,638.71	4,205.80	—	—	—	23,630.02	—	1,352.04		
FITCHBURG . . . . .	43,770	36,358.26	—	—	—	1,946.52	11,449.96	—	535.57		
WALHAM . . . . .	43,577	35,585.73	—	3,121.77	13,081.33	1,860.82	17,445.82	1,793.31	143.50		
SALEM . . . . .	42,853	95,027.98	7,845.36	52,784.74	—	1,940.35	17,425.49	982.00	2,809.84		
CHELSEA . . . . .	39,940	45,116.49	4,999.22	9,763.89	11,716.37	—	18,137.01	—	500.00		
TAUNTON . . . . .	38,612	27,446.49	3,309.19	7,142.18	—	1,494.51	—	—	—		
REVERE . . . . .	35,687	14,747.99	—	3,751.62	10,017.87	—	—	—	—		
MELROSE . . . . .	27,971	53,686.71	6,440.83	25,272.72	8,955.48	—	10,729.83	—	978.50		
BEVERLY . . . . .	26,814	23,077.38	—	10,593.86	—	1,280.44	1,665.25	692.59	847.32		
NORTHAMPTON . . . . .	24,977	14,039.02	—	1,627.56	—	1,053.14	8,623.75	1,732.01	400.18		
LEICESTER . . . . .	23,862	28,928.85	—	11,386.00	—	1,196.59	12,683.01	2,327.28	1,335.97		
LYNN . . . . .	23,549	12,429.92	—	3,742.91	—	962.04	7,517.94	—	177.03		
ATTLEBORO . . . . .	22,375	25,041.71	—	17,273.84	—	903.51	4,279.03	—	2,485.33		
PEABODY . . . . .	22,303	12,407.15	—	—	—	915.87	11,170.25	—	321.03		
NORTH ADAMS . . . . .	22,230	10,570.39	—	274.51	—	890.07	9,800.96	—	44.85		
GARDNER . . . . .	20,245	26,435.82	1,853.90	2,514.78	—	800.12	4,204.12	11,901.81	1,317.62		
WESTFIELD . . . . .	19,956	16,440.80	—	7,729.87	—	800.67	9,264.46	—	645.80		
WOBURN . . . . .	19,886	13,600.51	—	2,122.96	5,684.77	—	2,209.91	1,971.07	142.00		
MALDENBOROUGH . . . . .	15,680	5,985.24	—	4,685.02	—	623.40	671.82	—	—		
NEWBURYPORT . . . . .	14,079	7,779.56	—	5,325.66	—	537.37	1,606.24	63.29	247.00		
39 Cities . . . . .	2,986,598	\$4,204,151.74	\$257,664.78	\$1,729,340.50	\$554,591.09	\$61,025.95	\$1,029,622.08	\$279,553.60	\$144,481.51		

TABLE VII. — Maintenance of Departments — Continued.  
10. Pensions.

CITIES.	Population of 1945	A		B. DEPARTMENTAL					C	D	E
		TOTAL EXPENSES	Police	Fire	Highways	Schools	All Other	Water			
BOSTON . . .	766,386	\$3,936,168.58	\$474,328.95	\$631,807.37	\$14,541.94	\$169,541.31	\$46,853.69	\$21,067.68	\$273.00	\$2,577,754.64	
WORCESTER . . .	198,741	539,089.74	87,112.44	120,174.94	76,439.99	11,970.03	77,258.80	25,461.96	4,236.58	136,435.00	
SPRINGFIELD . . .	159,896	371,635.65	55,834.79	79,696.55	31,546.74	26,110.89	17,216.15	6,208.53	—	155,022.00	
FALL RIVER . . .	115,062	266,417.23	51,226.27	38,062.03	25,525.26	10,271.60	4,055.57	3,018.42	784.29	133,473.79	
CAMBRIDGE . . .	111,124	510,276.70	80,670.24	92,898.89	134,256.73	14,412.21	40,521.24	30,900.30	2,988.49	113,898.60	
NEW BEDFORD . . .	110,308	294,603.22	55,455.38	32,636.00	8,462.36	5,936.98	10,750.79	1,162.75	931.46	179,267.50	
SOMERVILLE . . .	102,883	47,037.08	63,373.70	33,373.70	12,515.87	2,934.87	29,534.87	2,468.55	—	58,940.71	
LYNN . . .	102,883	207,682.45	26,556.35	53,018.24	18,797.77	2,337.50	12,634.32	2,845.03	1,512.55	99,981.69	
LOWELL . . .	101,229	253,892.85	35,024.85	35,793.03	43,802.24	10,789.33	38,520.14	18,902.95	1,045.75	70,014.56	
LAWRENCE . . .	85,603	163,036.10	19,809.46	41,112.80	—	3,604.00	—	—	—	98,530.04	
QUINCY . . .	82,084	113,756.04	12,182.07	23,362.02	15,481.43	750.00	18,492.17	5,569.00	—	37,919.35	
NEWTON . . .	77,257	178,254.43	24,489.73	25,021.62	43,407.51	—	4,064.50	4,977.07	—	76,294.00	
MEDFORD . . .	67,071	90,032.36	12,102.41	17,935.19	6,612.50	2,357.71	6,643.21	4,904.82	—	39,356.52	
ROCKTON . . .	65,202	195,735.83	20,838.37	59,406.83	27,594.29	5,774.64	27,231.09	12,486.02	—	49,434.59	
HAVERHILL . . .	59,567	127,253.07	24,868.05	19,893.48	27,594.29	—	4,555.47	—	5,551.88	53,316.61	
HOLYOKE . . .	53,775	133,103.41	13,352.01	40,222.90	219,909.58	1,500.00	30,627.13	22,428.72	—	44,972.65	
PITTSFIELD . . .	53,560	56,215.60	6,327.35	5,302.00	—	4,237.25	—	—	—	40,149.00	
EVERETT . . .	48,553	90,519.57	17,203.83	16,339.08	—	1,800.64	19,038.28	—	2,746.64	33,321.00	
HAVERHILL . . .	46,162	94,877.04	15,718.96	25,793.74	—	3,214.82	3,331.59	781.14	—	38,867.00	
CHICOPEE . . .	44,626	65,396.49	4,549.40	12,647.64	3,838.92	687.50	1,665.59	1,694.65	—	41,978.38	
FITCHBURG . . .	43,770	77,356.46	9,878.55	16,819.97	13,470.00	3,000.54	1,685.59	4,920.00	1,074.00	26,527.81	
WALTHAM . . .	43,577	77,297.46	20,767.20	11,088.44	17,127.73	750.00	3,472.20	3,154.48	—	20,367.46	
SALEM . . .	42,833	75,155.55	11,561.37	12,436.59	10,790.88	750.00	3,472.20	2,766.00	—	33,378.51	
CHELSEA . . .	39,940	74,589.08	19,843.50	21,846.13	4,494.86	1,081.33	1,716.00	3,159.00	—	22,448.26	
TAUNTON . . .	38,612	67,926.41	5,015.94	10,811.06	—	—	1,300.00	—	—	50,799.41	
REVERE . . .	35,687	49,741.95	8,500.00	7,133.71	10,299.36	3,363.88	—	780.00	—	19,665.00	
MELROSE . . .	27,971	43,137.04	3,300.00	4,520.00	—	—	11,290.68	—	—	23,996.36	
BEVERLY . . .	26,814	52,474.52	7,863.73	6,020.50	5,013.39	2,666.90	2,150.00	1,600.00	—	27,160.00	
NORTHAMPTON . . .	24,862	27,514.57	2,882.41	3,333.32	—	—	—	—	—	21,298.84	
GLOUCESTER . . .	24,977	48,682.53	10,010.58	11,138.66	780.00	245.84	—	310.70	—	26,196.75	
LEOMINSTER . . .	23,549	31,646.07	2,232.50	3,054.46	—	—	166.66	1,314.00	—	24,878.45	
ATTLEBORO . . .	22,375	28,985.84	3,045.18	7,385.46	—	520.00	7,268.60	—	—	17,706.60	
PEABODY . . .	22,303	33,507.91	4,692.71	10,942.48	5,219.18	2,129.50	1,880.00	—	—	24,519.57	
NORTH ADAMS . . .	22,030	54,767.14	7,699.68	5,178.37	—	4,375.02	—	4,384.47	—	17,254.07	
GARDNER . . .	20,245	27,271.14	1,920.00	3,795.30	2,692.30	463.20	1,498.86	813.48	—	16,088.00	
WESTFIELD . . .	19,956	29,129.60	2,769.74	1,098.00	—	—	—	—	—	25,261.86	
WOBURN . . .	19,886	13,867.34	—	2,281.00	3,170.54	—	—	—	—	8,415.80	
MARLBOROUGH . . .	15,680	19,337.41	—	3,197.00	1,257.25	—	—	—	—	14,883.16	
NEWBURYPORT . . .	14,079	22,166.45	—	2,343.58	—	—	—	—	—	19,822.87	
39 Cities . . .	2,986,588	\$8,776,464.61	\$1,295,869.18	\$1,572,173.88	\$564,248.41	\$294,692.62	\$416,925.86	\$188,169.72	\$24,728.53	\$4,509,656.41	

<sup>1</sup> Includes \$12,136.62 other enterprises.  
<sup>2</sup> Includes water, amount not specified.

<sup>3</sup> Includes \$28,023.46 public works.  
<sup>4</sup> Includes \$21,149.42 electric light and gas.

<sup>5</sup> Includes \$15,505.73 public works.  
<sup>6</sup> Public works.

<sup>7</sup> Includes \$73.60 public works.  
<sup>8</sup> Electric light.

TABLE VII. — Maintenance of Departments — Concluded.  
11. Unclassified.

CITIES.	Population of 1945	A TOTAL EXPENSES	B Damage Settlements	C Printing and Stationery	D Memorial Day	E Rent for Military Organizations	F Care of Soldiers' Graves	G Blanket Insurance	H Boston Elevated Street Railway Accounts	I W.P.A. Administration and Undistributed Expenses	J All Other
BOSTON . . . . .	766,386	\$1,024,511.82	\$111,143.16	\$15,855.31	\$8,095.33	—	\$4,808.40	—	\$104,605.08	\$13,327.08	\$766,677.46
WORCESTER . . . . .	198,741	103,297.97	22,108.26	500.00	2,408.16	\$5,800.00	—	—	—	—	71,000.55
SPRINGFIELD . . . . .	159,896	81,321.59	15,903.60	5,462.40	3,224.85	2,202.39	1,000.50	—	—	—	53,527.85
FALL RIVER . . . . .	115,062	98,967.94	10,761.66	—	1,123.96	2,720.66	1,962.00	\$18,454.63	—	—	95,645.03
CAMBRIDGE . . . . .	111,123	53,305.85	13,534.95	3,498.64	3,915.10	1,600.00	1,786.85	—	431.99	—	28,568.32
NEW BEDFORD . . . . .	110,308	54,494.19	12,190.90	3,331.64	1,173.62	2,600.00	1,799.88	—	—	—	39,589.05
SOMERVILLE . . . . .	105,883	50,641.76	4,641.23	4,166.33	3,538.44	1,35.00	—	—	267.28	—	32,344.21
LYNN . . . . .	105,153	67,267.08	6,247.93	693.61	2,777.29	—	—	—	—	—	36,333.51
LOWELL . . . . .	101,229	64,396.93	12,137.61	—	1,200.00	—	—	—	—	—	51,259.32
LAWRENCE . . . . .	85,603	71,390.50	10,761.78	1,187.00	2,968.75	100.00	3,000.00	15,042.35	—	3,417.86	34,912.76
QUINCY . . . . .	82,084	29,421.89	10,769.40	1,224.24	1,593.99	3,000.00	85.00	—	—	—	12,749.26
NEWTON . . . . .	67,071	49,832.78	4,939.92	18.47	360.00	3,192.00	—	2,106.28	—	19.50	23,051.30
BROCKTON . . . . .	65,202	42,737.81	9,17.20	260.00	1,578.51	700.00	2,000.00	22,366.58	200.96	—	17,397.08
MAIDEN . . . . .	59,567	27,051.46	3,448.00	2,634.78	2,830.86	100.00	—	—	179.46	—	37,302.10
HOLYOKE . . . . .	53,775	126,052.89	10,921.35	1,297.70	684.69	100.00	—	10,473.70	—	—	3,884.66
PLYMOUTH . . . . .	53,560	76,444.46	275.09	1,794.99	728.79	1,560.00	500.00	—	—	—	113,049.15
EVERETT . . . . .	48,553	86,110.66	7,433.61	—	1,807.62	4,332.51	—	17,988.08	184.72	2,700.00	53,597.51
HAVERHILL . . . . .	46,162	42,973.60	12,003.86	—	543.39	2,493.60	—	10,549.63	—	—	59,102.57
CROCEP . . . . .	44,626	19,398.53	6,862.37	990.00	1,312.99	1,320.00	3,042.50	531.26	—	—	24,358.99
FITCHBURG . . . . .	43,770	60,226.03	4,349.53	1,590.77	944.30	2,700.00	415.75	—	—	—	8,913.17
WALTHAM . . . . .	43,577	28,487.13	1,228.00	3,442.36	729.95	2,152.46	—	—	—	—	50,225.68
SALISBURY . . . . .	42,833	33,148.83	8,448.57	1,073.74	1,225.50	2,250.00	520.00	—	—	—	20,934.86
CHelsea . . . . .	39,940	43,687.67	12,856.21	—	1,612.22	2,540.00	193.50	—	—	—	19,631.02
TACONIC . . . . .	38,612	21,595.20	1,868.19	—	843.23	1,800.00	—	20,310.20	109.10	—	6,066.54
RANDOLPH . . . . .	35,687	43,002.01	7,092.00	73.00	1,212.98	180.00	—	7,042.18	—	437.66	10,041.61
ROCHESTER . . . . .	25,974	25,974.46	114.15	592.50	749.65	1,000.00	—	21,979.52	95.29	—	11,931.56
NEEDHAM . . . . .	26,817	41,252.55	3,150.00	888.75	1,251.08	2,151.00	—	7,455.41	—	—	16,092.75
BEVERLY . . . . .	26,914	21,601.20	869.57	1,188.57	1,036.89	—	—	—	—	—	33,811.72
NORHAMPTON . . . . .	24,862	15,521.42	3,616.59	547.93	1,036.89	—	—	—	—	—	4,843.90
GROUCCSTER . . . . .	23,549	21,430.74	1,278.38	21.46	501.77	1,460.00	122.90	3,928.26	—	—	6,391.75
LEOMINSTER . . . . .	22,803	29,800.64	3,775.00	844.80	455.18	1,635.00	—	14,863.51	—	957.16	3,122.72
ATTLEBORO . . . . .	22,373	22,062.17	6,614.89	—	891.84	290.13	—	13,108.71	—	—	20,145.71
PEABODY . . . . .	22,230	34,681.05	3,353.80	732.32	426.97	2,120.00	195.00	6,419.13	—	—	21,156.60
NORTH ADAMS . . . . .	20,245	18,913.03	1,404.01	935.49	450.00	600.00	265.00	—	—	—	33,162.96
GARDNER . . . . .	19,956	21,047.77	—	935.49	726.35	900.00	—	—	—	—	8,159.65
WESTFIELD . . . . .	19,886	31,950.91	1,639.18	1,341.80	726.35	900.00	6,401.39	—	—	—	18,797.28
WOBURN . . . . .	15,680	7,761.77	770.63	450.00	399.84	2,340.00	100.00	2,518.81	—	—	20,942.19
MARLBOROUGH . . . . .	14,079	12,764.13	1,978.05	332.32	600.00	—	100.00	—	—	522.86	1,182.49
NEWBURYPORT . . . . .	—	—	—	—	—	—	—	—	—	—	9,230.90
39 Cities . . . . .	2,986,588	\$2,767,558.75	\$339,292.72	\$54,748.04	\$55,956.70	\$59,574.75	\$21,678.28	\$229,757.86	\$106,073.88	\$21,382.12	\$1,879,094.40



TABLE VIII. — Maintenance of Public Service Enterprises, Cemeteries, and Trust Funds.

CITIES.	Population of 1945	A. PUBLIC SERVICE ENTERPRISES							B		Trust Funds	
		TOTAL EXPENSES	ELECTRIC LIGHT Maintenance and Operation	WATER		ALL OTHER						
				Maintenance and Operation	Metropolitan Water Maintenance	Markets	Scales	Docks and Wharves	Miscellaneous			
BOSTON	766,386	\$3,098,794.96	—	—	\$1,026,472.54	\$1,026,326.71	\$32,091.29	—	—	1 \$1,013,904.42	\$134,241.09	\$236,520.92
Worcester	198,741	246,044.82	—	—	246,044.82	—	—	—	—	—	74,417.30	5,627.15
Springfield	159,596	360,375.16	—	—	360,375.16	—	—	—	—	—	—	8,534.20
Fall River	115,062	220,703.58	—	—	219,703.58	—	—	—	\$1,035.52	—	65,214.44	3,270.82
Cambridge	111,124	374,760.87	—	—	374,760.87	—	—	—	—	—	84,433.02	2,583.24
New Bedford	110,308	230,430.21	—	—	229,583.25	—	—	—	846.96	—	64,864.67	2,274.06
Somerville	105,883	199,523.07	—	—	103,693.02	95,830.05	—	—	—	—	—	3,026.97
Lynn	105,153	237,275.82	—	—	237,275.82	—	—	—	—	—	—	3,253.23
Lowell	101,229	292,669.52	—	—	290,658.94	—	—	—	—	—	—	2,771.08
Lawrence	85,603	221,399.07	—	—	221,399.07	—	—	—	—	—	—	1,996.00
Quincy	82,084	180,928.21	—	—	110,469.68	70,458.53	—	—	—	—	—	4,260.50
Newton	77,257	245,435.73	—	—	237,747.29	7,688.44	—	—	—	—	31,616.27	2,010.22
Medford	67,071	111,043.92	—	—	66,248.90	44,795.02	—	—	—	—	60,523.12	1,474.52
Brockton	65,202	128,871.86	—	—	128,871.86	—	—	—	—	—	45,783.07	2,591.31
Malden	59,567	119,758.19	—	—	72,885.93	46,872.26	—	—	—	—	22,626.88	1,474.52
Holyoke	53,775	1,324,836.52	\$1,186,229.66	—	138,606.86	—	—	—	—	—	57,454.41	1,705.00
Pittsfield	53,560	77,313.64	—	—	77,313.64	—	—	—	—	—	—	482.32
Everett	48,553	116,648.79	—	—	51,106.27	65,542.52	—	—	—	—	—	1,212.10
Haverhill	46,162	115,550.49	—	—	115,544.41	—	—	6.08	—	—	963.00	1,707.13
Chicopee	44,626	645,916.12	—	—	150,518.82	—	—	—	—	—	10,562.85	1,663.84
Fitchburg	43,770	77,245.08	—	—	77,245.08	—	—	—	—	—	34,885.17	1,268.80
Waltham	43,577	123,957.59	—	—	115,273.02	—	—	—	—	—	25,214.81	2,510.81
Salem	42,883	175,556.20	—	—	173,537.46	—	—	—	—	—	40,543.60	2,395.22
Chelsea	39,940	72,754.78	—	—	36,245.48	36,508.30	—	2,018.74	—	—	—	1,034.50
Taunton	38,612	916,461.36	—	—	99,087.71	—	—	—	—	—	17,892.32	1,495.90
Revere	35,687	62,332.95	—	—	36,913.32	25,419.63	—	—	—	—	—	550.00
Melrose	27,971	45,152.14	—	—	25,657.29	19,494.85	—	—	—	—	26,470.74	561.00
Beverly	26,814	57,983.86	—	—	57,983.86	—	—	—	—	—	17,360.12	215.49
Northampton	24,977	112,049.90	—	—	46,317.24	—	—	—	—	65,732.66	14,243.17	1,659.20
Gloucester	24,862	68,388.23	—	—	68,388.23	—	—	—	—	—	2,414.85	528.68
Leominster	23,549	40,463.15	—	—	40,463.15	—	—	—	—	—	15,291.39	374.70
Attleboro	22,375	37,607.54	—	—	37,598.54	—	—	—	—	—	—	415.33
Peabody	22,303	364,747.06	—	—	79,849.34	—	—	—	9.00	—	12,023.10	880.00
North Adams	22,230	25,757.18	—	—	24,198.75	—	—	—	1,841.20	—	19,854.34	408.50
Gardner	20,245	59,496.93	—	—	59,496.93	—	—	—	1,558.43	—	9,379.41	523.84
Westfield	19,956	511,468.44	—	—	36,601.06	—	—	—	—	—	116.50	1,364.79
Woburn	19,886	34,361.32	—	—	34,361.32	—	—	—	—	—	9,220.59	275.00
Marlborough	15,680	40,392.55	—	—	40,392.55	—	—	—	—	—	5,958.69	1,435.41
Newburyport	14,079	61,622.70	—	—	51,665.92	—	—	—	—	6 9,956.78	1,130.14	639.88
39 Cities	2,986,588	\$11,436,115.93	\$3,256,924.51	\$5,690,556.98	\$1,447,621.88	\$32,091.29	\$7,444.03	\$1,882.48	\$1,089,593.86	\$9,956.78	\$1,069,917.76	\$310,324.58

<sup>1</sup> Includes Printing Department, \$482,419.40; Summer Traffic Tunnel, \$260,234.81; Ferries \$249,526.35; Publication of City Record, \$21,723.86.

<sup>2</sup> Includes \$404,587.79 for gas.

<sup>3</sup> Academy of Music.

<sup>4</sup> Includes gas, amount not specified.

<sup>5</sup> Clam Chlorination Plant.



TABLE IX. — *Summary of Maintenance.*

CITIES.	A TOTAL EXPENSES	B. DEPARTMENTAL					Veterans' Benefits
		General Government	Protection of Persons and Property	Health and Sanitation	Highways	Charities	
BOSTON . . . . .	\$66,082,117.39	\$2,271,385.29	\$10,074,714.99	\$5,796,641.09	\$2,973,138.13	\$17,016,337.05	\$428,825.35
WORCESTER . . . . .	13,271,794.89	437,577.61	1,369,227.25	1,089,573.59	671,105.42	3,509,550.90	235,780.58
SPRINGFIELD . . . . .	576,436.38	576,436.38	1,380,330.33	1,105,844.37	555,443.64	1,636,468.64	121,021.97
FALL RIVER . . . . .	5,819,851.54	196,616.13	989,805.03	347,766.36	204,140.84	1,562,979.67	62,344.10
CAMBRIDGE . . . . .	8,089,455.04	445,217.12	1,230,779.20	793,497.26	507,346.06	1,794,375.38	108,271.19
NEW BEDFORD . . . . .	6,287,945.52	240,901.62	944,976.20	406,372.44	344,030.42	1,674,377.90	51,000.40
SOMERVILLE . . . . .	5,291,483.62	258,911.03	841,806.12	513,219.60	243,415.88	969,032.01	70,339.93
LYNN . . . . .	6,305,089.50	212,502.18	922,250.03	499,775.09	338,779.35	1,774,762.36	78,095.10
LOWELL . . . . .	6,026,023.50	191,176.74	932,375.75	349,408.43	326,272.04	1,891,058.70	133,257.55
LAWRENCE . . . . .	4,562,483.41	178,647.82	723,248.52	438,075.11	309,257.67	968,457.70	44,102.53
QUINCY . . . . .	5,151,596.46	220,359.85	761,491.43	548,754.13	334,598.18	1,360,974.98	19,981.12
NEWTON . . . . .	5,282,683.12	231,933.75	737,928.61	447,642.37	672,243.91	1,675,498.51	27,902.58
MEDFORD . . . . .	3,420,632.67	185,780.81	529,061.45	262,571.37	202,423.77	612,891.48	60,037.50
BROCKTON . . . . .	4,148,490.94	193,804.24	564,458.97	334,916.27	218,163.83	753,892.53	58,834.57
MALDEN . . . . .	4,568,551.03	147,104.32	594,545.38	338,900.10	201,634.83	643,475.54	41,819.78
HOLYOKE . . . . .	2,816,901.37	137,893.73	647,602.95	147,573.42	93,475.60	606,755.53	51,321.55
PITTSFIELD . . . . .	2,995,186.97	130,396.48	358,504.36	195,609.82	224,025.31	616,629.16	35,323.77
EVERETT . . . . .	3,149,895.95	119,673.51	395,732.39	140,813.12	203,181.70	1,203,615.15	38,540.17
HAVENHILL . . . . .	2,739,089.46	137,437.72	397,446.38	118,232.33	198,925.64	326,307.31	52,418.19
CHICPEE . . . . .	2,754,642.57	127,943.09	334,432.37	150,950.82	214,813.18	908,907.71	30,943.23
WITCHBURG . . . . .	2,275,088.39	131,542.90	307,034.05	208,024.14	112,988.26	476,038.35	13,239.79
WALTHAM . . . . .	2,747,438.00	133,981.36	421,223.66	208,666.01	236,481.88	548,296.49	51,464.25
SALEM . . . . .	2,423,048.54	136,312.59	464,200.36	149,701.29	131,927.50	547,018.58	51,730.35
CHELSEA . . . . .	2,865,848.24	94,724.33	308,237.74	121,453.24	135,560.28	500,834.45	27,223.37
TAUNTON . . . . .	1,917,873.68	121,656.20	323,087.74	115,434.13	130,294.18	369,834.22	18,284.18
REVERE . . . . .	1,357,570.67	83,319.30	209,269.12	104,549.63	80,261.33	193,857.17	15,182.57
MELROSE . . . . .	1,799,436.40	84,312.16	315,137.06	115,953.13	175,255.03	334,610.77	11,856.59
NORTHAMPTON . . . . .	1,326,486.44	63,186.08	209,269.12	115,953.13	175,255.03	334,610.77	11,856.59
GLoucester . . . . .	1,788,761.03	81,073.13	223,998.00	98,006.01	113,496.90	208,185.99	23,242.62
LEOMINSTER . . . . .	1,276,790.69	50,939.08	143,755.76	85,825.71	162,371.08	539,013.97	45,449.80
ATTLEBORO . . . . .	1,252,947.20	92,048.31	208,750.50	97,467.93	133,320.35	320,404.23	12,637.52
PEABODY . . . . .	1,742,592.73	75,198.69	215,638.27	74,140.27	58,521.10	284,448.29	27,420.30
NORTH ADAMS . . . . .	1,184,536.88	64,705.52	137,067.63	47,187.51	32,716.09	402,974.19	30,333.10
GARDNER . . . . .	883,187.71	53,956.51	121,509.97	67,827.53	92,984.00	139,452.42	17,919.63
WESTFIELD . . . . .	1,543,581.55	52,998.28	153,781.35	36,044.66	58,803.15	209,585.11	17,322.10
WOBURN . . . . .	926,324.03	63,866.76	84,936.06	45,544.85	58,803.15	209,585.11	13,213.70
MARLBOROUGH . . . . .	820,597.46	98,460.43	98,460.43	50,765.74	71,107.09	219,987.25	35,262.27
NEWBURYPORT . . . . .	808,137.07	42,064.54	84,808.02	36,828.59	60,253.48	247,993.51	16,779.74
39 Cities . . . . .	\$22,900,209.94	\$8,430,442.97	\$30,440,744.95	\$15,986,200.35	\$11,245,662.97	\$47,708,858.45	\$2,247,027.51

TABLE IX. — *Summary of Maintenance — Concluded.*

CITIES.	B. DEPARTMENTAL — Concluded.					C			D	E
	Schools	Libraries	Recreation	Pensions	Unclassified	Public Service Enterprises	Cemeteries	Trust Funds		
Boston . . . . .	\$16,571,021.47	\$1,428,811.77	\$1,691,004.88	\$3,936,168.58	\$1,024,511.82	\$3,098,794.96	\$134,241.09	\$236,520.92		
Worcester . . . . .	3,892,449.81	224,732.29	243,320.37	539,089.74	103,297.97	246,044.82	74,417.30	5,027.15		
Springfield . . . . .	3,680,642.27	244,443.00	345,412.78	371,635.65	81,321.59	360,375.16	—	8,534.20		
Fall River . . . . .	1,568,385.38	58,017.13	85,740.17	266,417.23	128,967.94	220,739.10	65,214.44	3,270.82		
Cambridge . . . . .	1,931,051.95	90,957.43	192,599.77	510,276.70	53,305.85	374,760.87	84,433.02	2,583.24		
New Bedford . . . . .	1,713,574.51	79,432.96	75,992.69	294,603.22	54,494.19	230,430.21	64,864.67	2,274.06		
Somerville . . . . .	1,724,006.57	93,043.06	114,606.84	213,870.78	50,641.76	199,523.07	93,364.24	3,026.97		
Lynn . . . . .	1,619,601.75	113,194.85	136,684.97	207,682.45	67,267.08	237,275.82	93,364.24	3,253.23		
Lowell . . . . .	1,349,453.23	54,506.14	52,773.70	253,892.85	61,596.93	292,669.52	41,610.84	2,771.08		
Lawrence . . . . .	1,268,461.37	54,245.83	79,445.18	163,056.10	71,390.50	221,399.07	31,516.27	1,996.00		
Quincy . . . . .	1,311,307.71	94,250.94	86,304.03	178,254.04	29,421.89	180,928.21	60,523.12	4,823.42		
Newton . . . . .	1,282,384.43	123,280.05	137,061.75	175,254.36	26,721.33	249,435.73	—	4,260.50		
Medford . . . . .	1,189,121.07	50,098.69	61,498.01	90,032.36	49,832.78	111,043.92	45,783.07	2,591.31		
Brockton . . . . .	970,224.02	36,372.30	66,882.22	135,765.83	42,737.81	128,871.86	22,626.88	2,010.22		
Malden . . . . .	935,914.90	54,925.86	72,595.14	127,293.07	27,051.46	119,758.19	57,454.41	1,474.52		
Holyoke . . . . .	1,015,062.23	48,412.00	73,279.79	153,103.41	126,052.89	1,324,836.52	—	1,705.00		
Pittsfield . . . . .	974,976.38	53,180.00	49,838.69	56,215.60	76,444.46	77,313.64	30,343.62	482.32		
Everett . . . . .	927,756.22	46,696.21	78,749.81	90,519.57	86,110.66	116,648.79	1,212.10	1,212.10		
Haverhill . . . . .	684,216.06	36,208.19	28,926.24	94,877.04	42,973.60	115,550.49	963.00	1,707.13		
Chicopee . . . . .	661,859.07	28,529.26	26,638.71	65,396.49	19,398.53	645,916.12	10,562.85	1,663.84		
Fitchburg . . . . .	37,453.30	36,358.26	36,358.26	77,356.46	60,226.03	77,245.08	34,885.17	1,268.80		
Waltham . . . . .	680,891.50	45,275.87	35,585.73	77,297.46	28,487.13	123,957.59	25,214.81	2,510.81		
Salem . . . . .	681,129.33	44,367.44	95,027.98	75,155.55	33,148.83	175,556.20	40,543.60	2,395.22		
Chelsea . . . . .	678,912.63	26,062.72	45,116.49	74,589.08	43,687.67	72,754.78	—	1,034.50		
Taunton . . . . .	595,856.15	29,140.80	27,446.49	67,926.41	21,595.20	916,461.36	17,892.32	1,495.90		
Revere . . . . .	687,249.34	11,658.75	14,747.99	49,741.95	43,002.01	62,332.95	—	550.00		
Neely . . . . .	444,427.56	21,761.94	53,686.71	43,137.04	25,974.46	45,152.14	26,470.74	561.00		
Beverly . . . . .	532,609.29	37,778.99	23,077.38	52,474.52	41,252.55	57,983.86	17,360.12	215.49		
Northampton . . . . .	448,533.20	45,362.51	14,039.02	27,514.57	7,601.20	112,049.90	14,243.17	1,659.20		
Gloucester . . . . .	458,279.65	10,204.80	28,928.85	48,682.53	15,521.42	68,388.23	2,414.85	528.68		
Leicester . . . . .	386,781.51	15,460.56	12,429.92	31,646.07	21,460.74	40,463.15	15,291.39	374.70		
Attleboro . . . . .	376,227.27	29,249.98	25,041.71	28,985.84	29,809.64	37,607.54	—	415.33		
Peabody . . . . .	405,596.93	3,000.00	12,407.15	53,767.91	42,062.17	364,747.06	12,023.10	880.00		
North Adams . . . . .	328,443.91	23,424.38	10,570.39	34,507.14	34,681.05	25,757.18	19,854.34	408.50		
Gardner . . . . .	234,667.98	12,950.00	26,435.82	27,271.14	18,913.03	59,496.93	9,379.41	523.34		
Westfield . . . . .	448,165.38	24,000.00	16,440.80	29,129.60	21,047.77	511,468.44	116.50	1,364.79		
Woburn . . . . .	323,490.33	23,518.41	13,867.34	18,677.34	31,950.91	41,361.32	9,220.59	275.00		
Marlborough . . . . .	203,824.03	11,728.13	5,985.24	19,337.41	7,761.77	40,392.55	5,958.69	1,435.41		
Newburyport . . . . .	196,348.03	16,958.40	7,779.56	22,166.45	12,764.13	61,622.70	1,130.14	1,639.88		
39 Cities . . . . .	\$54,732,039.33	\$3,494,700.94	\$4,204,151.74	\$8,776,464.61	\$2,767,558.75	\$11,436,115.03	\$1,069,917.76	\$310,324.58		

TABLE X. — Interest Payments.

CITIES.	A TOTAL EXPENSES	B Temporary Loans (including Revenue Loans)	C Tax Title Loans	D General Loans	E Public Service Enterprise Loans	F. METROPOLITAN ASSESSMENTS			G County Hospital Assessments	H All Other
						Sewer	Park	Water		
BOSTON . . .	\$5,565,607.49	\$83,586.93	\$23,451.60	\$1,509,048.17	\$2,984,552.13	\$40,452.59	\$90,222.89	\$834,293.18	—	—
WORCESTER . . .	131,041.61	7,689.53	—	87,832.08	35,320.00	—	—	—	—	—
SPRINGFIELD . . .	367,535.91	10,535.91	—	166,956.25	190,033.75	—	—	—	—	—
FALL RIVER . . .	93,673.05	6,398.21	2,719.84	78,560.00	6,195.00	—	—	—	—	—
CAMBRIDGE . . .	223,908.60	3,467.22	—	162,748.53	15,606.25	14,723.23	29,363.37	—	—	—
NEW BEDFORD . . .	144,034.16	3,734.28	1,991.90	111,707.85	26,438.75	—	—	—	—	\$161.38
SOMERVILLE . . .	193,332.87	10,690.48	903.47	82,284.64	3,557.50	9,108.51	5,759.59	77,899.51	—	—
LYNN . . .	123,109.18	7,389.84	1,173.98	102,470.00	4,817.50	—	—	—	—	—
LOWELL . . .	109,111.30	8,177.36	6,941.59	78,363.25	9,610.00	—	—	—	—	6,019.10
LAWRENCE . . .	54,103.80	4,515.87	81.68	41,901.25	7,605.00	—	—	—	—	—
QUINCY . . .	128,252.57	4,061.04	2.50	47,242.85	1,250.00	—	—	—	—	—
NEWTON . . .	145,555.99	2,096.80	—	104,434.17	8,962.50	11,600.04	6,820.93	57,275.21	—	—
NEDFORD . . .	118,109.97	3,359.03	788.48	157,717.50	6,741.25	14,997.04	8,815.61	6,249.87	—	—
BROCKTON . . .	58,265.26	10,505.14	1,972.14	29,682.50	15,401.25	6,847.82	4,330.49	36,413.53	1,911.87	704.23
MALDEN . . .	114,196.09	3,719.00	979.94	58,862.50	735.00	—	—	—	—	—
HOLYOKE . . .	35,563.82	3,013.74	733.99	16,991.09	14,825.00	6,116.18	3,807.20	38,102.10	1,814.17	—
PITTSFIELD . . .	22,588.44	785.94	—	19,102.50	2,700.00	—	—	—	—	—
EVERETT . . .	92,712.23	2,669.53	—	23,208.75	1,475.00	6,297.04	3,980.40	53,279.01	1,802.50	—
HAVERHILL . . .	29,020.30	4,910.33	579.97	21,920.00	2,210.00	—	—	—	—	593.29
CHICOPEE . . .	20,527.16	1,810.75	1,518.12	11,485.00	5,120.00	—	—	—	—	—
FITCHBURG . . .	26,177.71	1,112.71	—	21,260.00	3,805.00	—	—	—	—	—
WALTHAM . . .	52,501.19	1,271.25	—	37,873.75	4,027.50	—	—	—	—	—
SALEM . . .	23,238.16	3,324.96	221.37	15,822.50	3,870.00	4,969.88	2,923.81	—	1,435.00	—
CHELSEA . . .	99,831.54	4,299.96	4,612.96	54,543.67	2,905.00	3,715.74	2,351.09	29,678.12	—	—
TAUNTON . . .	19,269.65	502.40	107.75	16,261.50	752.50	—	—	—	—	—
REVERE . . .	62,630.74	7,146.44	5,829.32	29,297.50	2,997.50	3,247.17	2,033.34	90,663.42	—	41.05
MELROSE . . .	30,110.64	1,283.33	—	7,547.00	10,891.25	3,329.37	2,103.63	15,847.22	—	—
BEVERLY . . .	12,536.26	2,289.67	—	10,021.39	225.00	—	—	—	—	—
NORTHAMPTON . . .	9,469.26	321.75	12.33	8,253.75	875.00	—	—	—	—	—
GLOUCESTER . . .	41,646.45	3,821.85	573.70	20,415.90	16,835.00	—	—	—	2,573.10	—
LEOMINSTER . . .	26,021.79	1,357.44	—	11,170.00	10,891.25	—	—	—	—	—
ATTLEBORO . . .	3,017.67	135.72	—	4,861.95	—	—	—	—	—	—
PEARBY . . .	15,540.38	2,622.50	100.18	11,080.20	1,737.50	—	—	—	—	—
NORTH ADAMS . . .	9,802.83	574.29	—	9,095.00	120.00	—	—	—	—	—
GARDNER . . .	5,764.29	—	—	3,700.00	—	—	—	—	2,064.29	—
WESTFIELD . . .	10,808.75	—	—	3,491.25	7,317.50	—	—	—	—	—
WOBURN . . .	21,050.20	921.48	824.10	12,603.50	3,182.50	1,824.99	1,153.96	—	539.58	—
NARLBOROUGH . . .	11,799.54	1,184.36	479.05	8,068.00	1,802.50	—	—	—	265.63	—
NEWBURYPORT . . .	12,523.56	665.83	588.36	9,314.37	1,955.00	—	—	—	—	—
39 Cities . . .	\$8,268,873.98	\$216,645.74	\$57,188.32	\$3,100,903.49	\$3,403,147.13	\$127,229.60	\$171,004.17	\$1,169,701.17	\$15,535.31	\$7,519.05

<sup>1</sup> Includes \$612.50 interest on cemetery loans.





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## DIVISION D

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## INDEBTEDNESS

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TABLE XI. — Outstanding Indebtedness Classified by Character of Obligation — 1944.

CITIES.	TOTALS	Loans for General Purposes	Tax Title Loans	Trust Funds Used	Loans for Public Service Enterprises	Cemetery Loans	TEMPORARY LOANS		Warrants or Orders
							Revenue	Other	
BOSTON	\$130,994,302.69	\$46,564,750.00	\$1,426,810.50	—	\$74,399,700.00	—	\$8,500,000.00	—	\$103,042.19
WORCESTER	8,660,806.94	5,559,000.00	—	—	1,090,000.00	—	1,500,000.00	—	505,806.94
SPRINGFIELD	11,403,371.49	5,651,000.00	—	—	4,752,000.00	—	600,000.00	—	451,571.49
FALL RIVER	2,583,900.00	2,405,500.00	—	—	183,000.00	—	—	—	—
CAMBRIDGE	5,536,500.00	5,127,500.00	—	\$25,000.00	384,000.00	—	—	—	—
NEW BEDFORD	4,041,660.50	3,263,000.00	—	—	586,000.00	—	—	—	—
SOMERVILLE	3,573,949.13	2,973,000.00	17,949.13	—	185,000.00	—	400,000.00	—	—
LYNN	4,284,500.00	3,606,500.00	—	—	178,000.00	—	500,000.00	—	—
LOWELL	3,150,894.55	2,565,840.00	303,054.55	—	282,000.00	—	—	—	—
LAWRENCE	2,429,039.13	1,543,000.00	—	—	314,000.00	—	—	—	—
QUINCY	2,416,938.80	2,361,500.00	—	—	55,000.00	—	500,000.00	—	—
NEWTON	4,428,535.37	3,762,000.00	—	—	410,000.00	—	—	—	—
MEDFORD	2,563,609.34	2,189,000.00	37,609.34	—	294,000.00	\$43,000.00	—	—	72,039.13
BROCKTON	2,526,000.00	1,576,000.00	70,250.13	—	450,000.00	—	500,000.00	—	438.80
MALDEN	2,541,250.13	2,179,000.00	63,953.81	—	42,000.00	—	250,000.00	—	256,535.37
HOLYOKE	969,953.81	359,000.00	—	—	547,000.00	—	—	—	—
PITTSFIELD	654,000.00	555,000.00	—	—	99,000.00	—	—	—	—
EVERETT	978,000.00	914,000.00	—	—	64,000.00	—	—	—	—
HAVERHILL	1,554,000.00	953,000.00	—	—	101,000.00	—	500,000.00	—	—
CHICOPEE	828,220.04	476,000.00	114,220.04	—	238,000.00	—	—	—	—
FITCHBURG	1,071,500.00	996,500.00	—	—	75,000.00	—	—	—	—
WALTHAM	1,420,000.00	1,322,000.00	—	—	98,000.00	—	—	—	—
SALEM	1,245,651.59	911,500.00	6,600.00	—	63,500.00	—	200,000.00	—	64,051.59
CHELSEA	2,652,084.90	1,590,700.00	386,169.76	—	—	—	600,000.00	—	75,215.14
TAUNTON	687,700.00	623,200.00	—	—	64,500.00	—	—	—	—
REVERE	1,736,403.55	761,500.00	461,903.55	—	13,000.00	—	500,000.00	—	—
MELROSE	137,000.00	137,000.00	—	—	—	—	—	—	—
BEVERLY	780,000.00	480,000.00	—	—	—	—	300,000.00	—	—
NORTHAMPTON	512,000.00	464,000.00	—	—	48,000.00	—	—	—	—
GLOUCESTER	2,283,325.11	1,006,000.00	31,325.11	—	546,000.00	—	700,000.00	—	—
LEONARD	614,000.00	307,000.00	—	—	307,000.00	—	—	—	—
ATLANTIC	243,500.00	243,500.00	—	—	—	—	—	—	—
PEABODY	797,384.49	516,500.00	—	—	—	—	—	—	—
NORTH ADAMS	411,000.00	411,000.00	4,210.28	—	50,500.00	—	200,000.00	—	26,174.21
GARDNER	162,000.00	162,000.00	—	—	—	—	—	—	—
WESTFIELD	320,000.00	156,000.00	—	—	170,000.00	—	—	—	—
WOBURN	517,596.12	358,000.00	72,596.12	—	87,000.00	—	—	—	—
MARLBOROUGH	488,400.00	309,400.00	12,000.00	—	67,000.00	—	100,000.00	—	—
NEWBURYPORT	462,000.00	395,000.00	—	—	—	—	—	—	—
39 Cities	\$212,674,777.68	\$105,735,390.00	\$3,008,652.32	\$51,734.93	\$86,265,200.00	\$43,000.00	\$15,850,000.00	—	\$1,720,800.43

TABLE XII. — *Relation of Indebtedness to Valuation — 1944.*

NOTE. — The valuation given in this table is the assessors' valuation of real and personal property as of January 1, 1944, together with the supplemental assessment of December, 1944, and the valuation of motor vehicles for the year 1944.

The total debt shown in this table is the funded or fixed debt. This amount differs from the total debt shown in Table XI, which includes funded or fixed debt and also temporary debt. If the amount of tax title loans, loans in anticipation of revenue, and unpaid warrants or orders is deducted from the total debt shown in Table XI, the result will give the funded or fixed debt shown in Table XII.

CITIES.	Popu- lation of 1945	Percent- age of Net Debt of Valu- ation	Valuation of 1944 including Motor Vehicles	Total Funded or Fixed Debt	Sinking Funds	Net Funded or Fixed Debt
1 BOSTON . . . . .	766,386	6.9	\$1,460,051,873	\$120,964,450.00	\$20,346,754.90	\$100,617,695.10
2 GLOUCESTER . . . . .	24,862	4.0	38,504,458	1,552,000.00	—	1,552,000.00
3 SPRINGFIELD . . . . .	159,896	4.0	257,172,555	10,352,000.00	—	10,352,000.00
4 NEWBURYPORT . . . . .	14,079	3.7	12,651,569	462,000.00	—	462,000.00
5 MEFORD . . . . .	67,071	3.2	79,602,515	2,526,000.00	—	2,526,000.00
6 MALDEN . . . . .	59,567	3.1	70,639,744	2,221,000.00	20,000.00	2,201,000.00
7 NEW BEDFORD . . . . .	110,308	3.0	100,248,141	3,875,734.93	877,000.00	2,998,734.93
8 LOWELL . . . . .	101,229	3.0	96,093,510	2,847,840.00	—	2,847,840.00
9 LYNN . . . . .	105,153	2.8	135,551,120	3,784,500.00	—	3,784,500.00
10 BROCKTON . . . . .	65,202	2.8	73,162,445	2,026,000.00	—	2,026,000.00
11 CAMBRIDGE . . . . .	111,124	2.8	172,819,088	5,536,500.00	776,000.00	4,760,500.00
12 LEOMINSTER . . . . .	23,549	2.7	22,884,959	614,000.00	—	614,000.00
13 SOMERVILLE . . . . .	105,883	2.7	118,143,310	3,158,000.00	—	3,158,000.00
14 WALTHAM . . . . .	43,577	2.6	53,902,031	1,420,000.00	—	1,420,000.00
15 PEABODY . . . . .	22,303	2.6	21,912,248	567,000.00	—	567,000.00
16 CHELSEA . . . . .	39,940	2.5	43,080,169	1,590,700.00	520,302.03	1,070,397.97
17 WORCESTER . . . . .	198,741	2.4	272,091,914	6,655,000.00	—	6,655,000.00
18 NEWTON . . . . .	77,257	2.4	171,632,564	4,172,000.00	—	4,172,000.00
19 MARLBOROUGH . . . . .	15,680	2.4	15,563,321	376,400.00	—	376,400.00
20 FALL RIVER . . . . .	115,062	2.4	101,180,204	2,589,500.00	156,000.00	2,433,500.00
21 LAWRENCE . . . . .	85,603	2.2	85,730,124	1,857,000.00	—	1,857,000.00
22 FITCHBURG . . . . .	43,770	2.1	50,306,231	1,071,500.00	—	1,071,500.00
23 WOBURN . . . . .	19,886	2.1	20,903,929	445,000.00	—	445,000.00
24 TAUNTON . . . . .	38,612	2.1	32,463,559	687,700.00	—	687,700.00
25 HAVERHILL . . . . .	46,162	2.1	50,373,980	1,054,000.00	—	1,054,000.00
26 NORTH ADAMS . . . . .	22,230	2.0	20,851,115	411,000.00	—	411,000.00
27 NORTHAMPTON . . . . .	24,977	1.9	26,318,387	512,000.00	—	512,000.00
28 REVERE . . . . .	35,687	1.9	40,221,665	774,500.00	—	774,500.00
29 QUINCY . . . . .	82,084	1.8	132,808,149	2,416,500.00	—	2,416,500.00
30 CHICOPEE . . . . .	44,626	1.8	39,651,898	714,000.00	—	714,000.00
31 SALEM . . . . .	42,833	1.8	55,274,383	975,000.00	—	975,000.00
32 WESTFIELD . . . . .	19,956	1.6	20,491,124	326,000.00	—	326,000.00
33 EVERETT . . . . .	48,553	1.2	79,312,940	978,000.00	—	978,000.00
34 BEVERLY . . . . .	26,814	1.2	39,873,584	480,000.00	—	480,000.00
35 HOLYOKE . . . . .	53,775	1.2	73,201,653	906,000.00	160,000.00	846,000.00
36 PITTSFIELD . . . . .	53,560	1.0	62,530,073	654,000.00	—	654,000.00
37 ATTLEBORO . . . . .	22,375	0.8	29,692,323	243,500.00	—	243,500.00
38 GARDNER . . . . .	20,245	0.7	21,735,804	162,000.00	—	162,000.00
39 MELROSE . . . . .	27,971	0.3	40,243,303	137,000.00	—	137,000.00
39 Cities . . . . .	2,986,588	4.0	\$4,238,921,962	\$192,095,324.93	\$22,756,056.93	\$169,339,268.00

<sup>1</sup> Railroads stock offsetting debt of \$60,000.

TABLE XIII. — *Debt Transactions for 1944 Classified by Character of Obligation.*

NOTE.—The amount of debt as shown in the following table does not include the sinking and loan fund payments to the State (see Table XIV, p. 77), nor payments to counties on account of debt incurred for hospital purposes (see Table XV, p. 78). For this reason the total amount of cancelled debt as here shown differs from that shown in Table I, Division A, pages 4 to 27, under the section "Municipal Indebtedness."

Refunding loans for the current year were issued for the renewal of tax title loans.

CITIES.	INCURRED					CANCELLED				
	General Loans	Tax Title Loans	Public Service Enterprise Loans	Temporary Loans (Revenue)	Warrants or Orders	General Loans	Tax Title Loans	Public Service Enterprise Loans	Temporary Loans (Revenue)	Warrants or Orders
BOSTON	\$2,150,000.00	—	\$150,000.00	\$32,500,000.00	\$89,810.86	\$12,602,500.00	\$1,470,087.01	\$1,182,000.00	\$33,000,000.00	\$130,805.61
WORCESTER	670,000.00	—	—	3,200,000.00	505,806.94	1,478,000.00	—	322,000.00	4,200,000.00	497,933.50
SPRINGFIELD	—	—	—	4,000,000.00	451,571.49	890,000.00	—	249,000.00	4,500,000.00	253,594.83
FALL RIVER	—	—	—	2,000,000.00	—	600,500.00	193,221.29	23,000.00	2,300,000.00	—
CAMBRIDGE	—	—	—	2,000,000.00	—	1,532,000.00	—	44,500.00	2,000,000.00	—
NEW BEDFORD	—	\$96,636.00	—	1,500,000.00	165,925.57	867,000.00	261,748.80	77,000.00	1,500,000.00	150,691.46
SOMERVILLE	50,000.00	—	—	2,900,000.00	—	713,000.00	107,698.56	37,000.00	3,200,000.00	—
LYNN	—	—	—	3,200,000.00	—	724,500.00	88,000.00	27,000.00	3,100,000.00	—
LOWELL	—	—	—	2,500,000.00	—	531,670.00	345,865.30	39,500.00	3,200,000.00	—
LAWRENCE	—	—	—	2,500,000.00	—	326,000.00	3,218.98	36,000.00	3,250,000.00	—
QUINCY	8,500.00	—	—	1,400,000.00	72,039.13	612,000.00	33,953.81	57,000.00	3,000,000.00	90,495.09
NEWTON	500,000.00	—	—	1,000,000.00	438.80	515,000.00	149,114.00	40,000.00	1,700,000.00	3,362.59
BROCKTON	—	—	—	1,550,000.00	256,535.37	1,456,000.00	23,750.06	65,000.00	1,000,000.00	200,884.46
MALDEN	—	—	30,000.00	2,900,000.00	—	498,000.00	—	75,000.00	3,200,000.00	—
HOLYOKE	15,000.00	—	—	1,000,000.00	—	154,000.00	8,024.61	28,000.00	1,750,000.00	—
PITTSFIELD	—	—	—	400,000.00	—	186,000.00	—	106,000.00	1,000,000.00	—
EVERETT	—	—	—	1,000,000.00	—	226,000.00	—	9,000.00	400,000.00	—
HAVERHILL	—	—	—	1,200,000.00	—	242,000.00	54,205.41	13,000.00	1,000,000.00	—
CHICOPEE	—	—	—	700,000.00	—	125,000.00	23,406.88	36,500.00	1,200,000.00	—
FITCHBURG	—	—	—	500,000.00	—	196,500.00	—	31,000.00	700,000.00	—
WALTHAM	68,000.00	12,000.00	—	600,000.00	—	274,500.00	—	39,000.00	600,000.00	—
SALEM	—	429,369.70	—	1,200,000.00	64,051.59	137,000.00	25,800.00	42,500.00	1,200,000.00	73,654.60
CHELSEA	—	—	—	1,700,000.00	75,215.14	202,400.00	501,657.33	—	1,900,000.00	58,152.96
TAUNTON	—	—	—	200,000.00	—	190,800.00	12,889.53	24,500.00	550,000.00	—
REVERE	10,000.00	—	—	1,800,000.00	—	235,000.00	647,623.68	11,000.00	2,200,000.00	—
MELROSE	—	522,336.66	—	400,000.00	—	72,000.00	—	—	400,000.00	—
BEVERLY	—	—	—	1,100,000.00	—	159,000.00	—	10,000.00	1,100,000.00	—
NORTHAMPTON	—	—	—	150,000.00	—	36,000.00	206.70	4,000.00	150,000.00	—
GLOUCESTER	—	—	—	1,100,000.00	—	196,000.00	34,651.37	90,000.00	800,000.00	—
LEOMINSTER	—	—	—	500,000.00	—	68,000.00	—	43,000.00	603,000.00	—
ATTLEBORO	—	—	—	100,000.00	—	44,000.00	—	—	100,000.00	—
PEABODY	60,000.00	—	—	700,000.00	26,174.21	145,500.00	4,595.68	14,500.00	700,000.00	14,977.05
NORTH ADAMS	—	—	—	300,000.00	—	77,000.00	—	6,000.00	300,000.00	—
GARDNER	—	—	—	—	—	18,000.00	—	—	—	—
WESTFIELD	—	—	—	—	—	40,000.00	—	—	—	—
WOBURN	18,500.00	—	—	300,000.00	—	142,000.00	8,685.65	11,000.00	300,000.00	—
MARLBOROUGH	—	25,156.34	—	400,000.00	—	94,300.00	48,312.68	15,000.00	450,000.00	—
NEWBURYPORT	—	—	—	250,000.00	—	74,500.00	57,888.37	7,000.00	350,000.00	—
39 Cities	\$3,550,000.00	\$1,085,498.70	\$180,000.00	\$79,600,000.00	\$1,707,569.10	\$182,629,670.90	\$4,109,605.70	\$2,861,000.00	\$87,353,000.00	\$1,474,552.15

<sup>1</sup> Includes \$6,000 cemetery loans.

<sup>2</sup> Includes \$3,000 in anticipation of Federal grant loans.



TABLE XIV. — *Sinking and Loan Fund Payments to the State — 1944.*

CITIES.	METROPOLITAN			
	Totals	Sewer	Park	Water
BOSTON . . . . .	\$1,225,022.46	\$77,702.08	\$33,856.58	\$1,113,463.80
WORCESTER . . . . .	—	—	—	—
SPRINGFIELD . . . . .	—	—	—	—
FALL RIVER . . . . .	—	—	—	—
CAMBRIDGE . . . . .	56,452.93	48,737.95	7,714.98	—
NEW BEDFORD . . . . .	—	—	—	—
SOMERVILLE . . . . .	136,591.85	30,151.68	2,473.97	103,966.20
LYNN . . . . .	3,117.54	—	3,117.54	—
LOWELL . . . . .	—	—	—	—
LAWRENCE . . . . .	—	—	—	—
QUINCY . . . . .	98,698.85	19,328.40	2,929.85	76,440.60
NEWTON . . . . .	37,116.46	24,988.60	3,786.66	8,341.20
MEDFORD . . . . .	73,126.48	22,668.18	1,860.10	48,598.20
BROCKTON . . . . .	—	—	—	—
MALDEN . . . . .	72,759.17	20,246.25	1,661.12	50,851.80
HOLYOKE . . . . .	—	—	—	—
PITTSFIELD . . . . .	—	—	—	—
EVERETT . . . . .	93,661.86	20,844.93	1,709.73	71,107.20
HAVERHILL . . . . .	—	—	—	—
CHICOPEE . . . . .	—	—	—	—
FITCHBURG . . . . .	—	—	—	—
WALTHAM . . . . .	9,536.89	8,281.00	1,255.89	—
SALEM . . . . .	—	—	—	—
CHELSEA . . . . .	52,919.02	12,300.14	1,009.88	39,609.00
TAUNTON . . . . .	—	—	—	—
REVERE . . . . .	39,208.80	10,749.02	881.98	27,577.80
MELROSE . . . . .	33,074.75	11,021.15	903.60	21,150.00
BEVERLY . . . . .	—	—	—	—
NORTHAMPTON . . . . .	—	—	—	—
GLOUCESTER . . . . .	—	—	—	—
LEOMINSTER . . . . .	—	—	—	—
ATTLEBORO . . . . .	—	—	—	—
PEABODY . . . . .	—	—	—	—
NORTH ADAMS . . . . .	—	—	—	—
GARDNER . . . . .	—	—	—	—
WESTFIELD . . . . .	—	—	—	—
WOBURN . . . . .	6,536.89	6,041.22	495.67	—
MARLBOROUGH . . . . .	—	—	—	—
NEWBURYPORT . . . . .	—	—	—	—
<b>39 Cities . . . . .</b>	<b>\$1,937,823.95</b>	<b>\$313,060.60</b>	<b>\$63,657.55</b>	<b>\$1,561,105.80</b>

TABLE XV. — Method of Meeting Debt Requirements from Taxation — 1944.

CITIES.	TOTALS	Serial Payments	Payments to County for Hospital Debt	Payments to Municipal Sinking Funds	Payments to State Sinking and Loan Funds	Tax Title Redemptions
BOSTON . . . . .	\$12,300,362.96	\$8,402,462.59	—	\$1,202,790.90	\$1,225,022.46	\$1,470,087.01
WORCESTER . . . . .	1,800,000.00	1,800,000.00	—	—	—	—
SPRINGFIELD . . . . .	1,393,000.00	1,393,000.00	—	—	—	—
FALL RIVER . . . . .	816,721.29	623,500.00	—	—	56,452.93	193,221.29
CAMBRIDGE . . . . .	1,156,952.93	1,100,500.00	—	—	—	165,112.80
NEW BEDFORD . . . . .	1,108,152.22	1,943,039.42	—	—	136,591.85	107,698.56
SOMERVILLE . . . . .	1,005,357.07	740,000.00	\$21,066.66	—	3,117.54	88,000.00
LYNN . . . . .	852,617.54	761,500.00	—	—	—	345,865.30
LOWELL . . . . .	967,035.30	621,170.00	—	—	—	5,218.98
LAWRENCE . . . . .	367,218.98	362,000.00	—	—	—	3,000.00
QUINCY . . . . .	753,698.85	652,000.00	—	—	—	—
NEWTON . . . . .	617,116.46	580,000.00	—	—	98,698.85	38,953.81
MEDFORD . . . . .	632,580.29	513,000.00	12,500.00	—	37,116.46	149,114.00
BROCKTON . . . . .	702,114.00	553,000.00	—	—	73,126.48	23,750.06
MALDEN . . . . .	554,375.89	446,000.00	11,866.66	—	72,759.17	8,024.61
HOLYOKE . . . . .	208,024.61	260,000.00	—	—	—	—
PITTSFIELD . . . . .	195,000.00	195,000.00	—	—	—	—
EVERETT . . . . .	344,461.86	239,000.00	11,800.00	—	93,661.86	—
HAVERHILL . . . . .	308,205.41	254,000.00	—	—	—	54,205.41
CHICOPEE . . . . .	184,906.88	161,500.00	—	—	—	23,406.88
FITCHBURG . . . . .	227,500.00	227,500.00	—	—	—	—
WALTHAM . . . . .	332,436.89	313,500.00	9,400.00	—	9,536.89	—
SALEM . . . . .	225,300.00	199,500.00	—	—	—	—
CHELSEA . . . . .	337,606.65	202,400.00	—	10,000.00	52,919.02	25,800.00
TAUNTON . . . . .	228,189.53	215,300.00	—	—	—	72,287.63
REVERE . . . . .	410,495.82	246,000.00	—	—	39,208.80	12,889.83
MELROSE . . . . .	105,074.75	72,000.00	—	—	33,074.75	125,287.02
BEVERLY . . . . .	169,000.00	169,000.00	—	—	—	—
NORTHAMPTON . . . . .	36,206.70	236,000.00	—	—	—	206.70
GLOUCESTER . . . . .	320,651.37	286,000.00	—	—	—	34,651.37
LEOMINSTER . . . . .	121,200.00	111,000.00	10,200.00	—	—	—
ATTLEBORO . . . . .	44,000.00	44,000.00	—	—	—	—
PEABODY . . . . .	164,593.68	160,000.00	—	—	—	4,593.68
NORTH ADAMS . . . . .	83,000.00	83,000.00	—	—	—	—
GARDNER . . . . .	28,000.00	18,000.00	10,000.00	—	—	—
WESTFIELD . . . . .	74,000.00	74,000.00	—	—	—	—
WOBURN . . . . .	171,755.88	153,000.00	3,533.34	—	6,536.89	8,685.65
MALDENBOROUGH . . . . .	134,956.34	109,300.00	2,500.00	—	—	23,156.34
NEWBURYPORT . . . . .	139,388.37	81,500.00	—	—	—	57,888.37
39 Cities . . . . .	\$29,427,260.52	\$23,147,672.01	\$92,866.66	\$1,212,790.90	\$1,937,823.95	\$3,036,107.00

<sup>1</sup> Serial loans amounting to \$960,58 were paid from balances of Federal grants for outlays.<sup>2</sup> Serial loans amounting to \$1,000 were paid from balances of Federal grants for outlays.

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## DIVISION E

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### CASH BALANCES

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TABLE XVI. — Cash Balances.

CITIES.	CASH AT BEGINNING OF 1944						CASH AT END OF 1944					
	Total	General	Sinking and Investment Fund	Perpetual Care Fund	Other Public Trust Fund	Private Trust Funds and Accounts	Total	General	Sinking and Investment Fund	Perpetual Care Fund	Other Public Trust Fund	Private Trust Funds and Accounts
BOSTON	\$14,507,136.85	\$4,841,222.02	\$2,575,442.40	\$20,704.58	\$3,418,589.70	\$3,651,178.15	\$13,608,259.63	\$4,224,772.55	\$2,653,304.90	\$33,166.60	\$3,093,537.37	\$3,601,478.21
WORCESTER	4,040,092.95	3,758,386.35	144,401.48	9,444.05	—	127,861.07	3,530,165.43	3,310,371.83	—	8,570.58	88,493.39	123,729.63
SPRINGFIELD	2,929,989.40	2,885,128.54	4,422.53	—	34,915.05	5,523.28	2,969,367.42	2,919,345.23	15,922.53	—	26,938.81	7,160.85
FALL RIVER	748,596.26	643,065.49	5,495.76	—	10,169.64	89,865.54	733,574.06	816,055.54	81.33	—	22,195.69	95,241.50
CAMBRIDGE	1,542,956.29	1,370,407.66	111,167.60	—	6,815.77	54,565.26	2,220,947.62	1,807,332.22	245,510.22	—	37,354.66	139,750.52
NEW BEDFORD	890,724.52	773,137.53	21,371.51	18,378.64	42,300.54	55,536.30	926,671.34	849,892.67	11,686.19	15,944.30	—	32,200.94
SOMERVILLE	713,394.02	608,860.57	—	—	89,513.83	89,513.83	629,310.29	603,473.28	—	—	18,601.91	7,235.10
LYNN	1,028,033.75	1,008,119.81	—	89,613.46	7,466.37	22,834.11	1,394,137.54	1,245,986.44	—	57,355.22	34,870.80	53,925.28
LOWELL	615,517.42	559,235.09	—	1,625.60	4,724.54	49,932.11	212,309.10	1,550,160.98	—	2,677.34	13,045.00	46,423.78
LAWRENCE	1,541,870.34	1,493,093.83	—	—	2,731.58	46,044.93	1,240,862.18	1,183,811.58	—	—	7,236.01	49,724.56
QUINCY	1,144,489.44	1,117,080.44	270.36	1,678.43	21,177.41	4,553.68	1,027,313.20	991,080.47	8,453.75	12,273.54	19,270.93	46,689.16
NEWTON	1,588,630.12	1,441,474.38	—	1,46.43	5,995.17	4,893.19	774,471.31	660,754.12	—	146.43	4,373.80	8,996.99
BROCKTON	602,468.91	591,514.12	—	4,135.05	7,509.98	59,322.64	767,909.68	697,881.10	—	4,622.90	8,542.22	56,910.47
MALDEN	1,274,154.64	1,203,186.97	—	607.36	3,329.78	16,149.37	516,693.68	484,345.23	—	118.88	3,211.12	23,848.45
HOLYOKE	848,917.44	828,630.93	—	9.80	7,369.34	39,123.93	459,931.75	434,825.68	6.16	—	9,587.14	15,512.77
PITTSFIELD	474,528.33	428,019.26	—	—	19,065.29	25,212.48	1,119,158.48	1,034,900.51	—	—	65,750.87	13,507.10
EVERETT	576,922.81	283,461.75	102,094.88	1,597.33	13,228.38	22,540.47	547,168.57	475,891.26	3,176.05	1,626.20	10,305.89	56,169.17
HAVERTHILL	518,890.07	441,799.30	—	—	9,465.23	32,365.99	604,926.25	558,948.49	201.31	—	8,877.11	36,899.34
CHICOPEE	496,419.42	465,820.71	—	4,386.19	12,253.77	33,785.75	394,829.76	366,326.59	—	—	19,899.92	64,157.97
FITCHBURG	297,602.65	277,720.68	4,283.66	1,286.38	10,170.53	4,141.40	512,368.17	466,593.76	905.96	3,954.32	12,214.80	12,397.05
WALHAM	296,679.55	239,655.69	443.75	—	19,976.93	3,603.18	305,097.67	239,417.04	—	10,465.12	18,904.75	15,498.58
SALEM	526,211.25	512,053.70	2,791.26	—	7,134.86	29,427.74	460,487.38	453,015.09	—	—	2,961.42	4,510.87
CHELSEA	583,864.31	534,577.18	—	4,317.83	15,541.56	29,427.74	404,219.93	356,289.30	—	4,892.53	7,799.60	35,238.50
REVERE	339,713.54	318,497.04	27.00	6,637.63	2,223.12	18,966.28	213,397.61	197,558.95	3,125.00	29.40	8,47.51	14,961.75
MELROSE	311,202.09	296,018.55	—	—	3,908.63	6,637.28	324,887.17	310,220.29	—	—	2,084.07	2,856.64
BEVERLY	311,102.20	306,207.21	—	—	2,045.99	2,849.00	379,235.22	374,294.51	—	—	2,037.02	273.35
NORTHAMPTON	336,787.91	331,752.05	—	—	4,639.25	396.61	343,332.04	334,822.27	—	—	2,037.02	273.35
LEONCESTER	426,297.70	421,506.25	—	—	2,672.96	2,118.49	93,725.84	803,793.45	—	20.00	4,495.23	8,465.95
GLIOUMSTER	154,129.39	141,882.56	—	11.75	3,228.12	9,006.96	312,602.64	299,436.47	—	11.75	3,102.71	272.19
ATTLEBORO	329,492.72	298,035.01	—	—	30,684.96	772.75	321,422.35	294,436.47	—	—	1,369.15	21,303.44
PEABODY	121,090.71	92,801.36	—	1,631.91	4,468.30	22,198.14	312,602.64	294,436.47	—	—	3,921.79	21,303.44
NORTH ADAMS	413,587.58	336,855.72	—	395.75	341.18	5,994.93	286,166.25	278,173.92	—	478.25	26.06	7,488.02
GARDNER	313,742.45	298,057.66	262.50	—	2,819.33	12,602.93	358,724.38	353,737.61	—	—	1,904.66	1,464.63
WESTFIELD	565,029.16	536,875.65	—	1,000.00	6,121.29	22,032.22	694,628.52	636,103.18	1,617.48	—	34,870.00	23,592.75
WOBURN	93,835.09	77,279.64	—	—	1,888.41	13,667.04	189,628.52	172,739.51	218.71	—	2,568.16	13,952.19
MALDENBOROUGH	75,875.34	68,601.93	29.36	—	2,316.36	4,927.69	80,503.50	78,156.68	—	1.62	2,096.30	248.90
NEWBURYPORT	67,595.68	53,949.77	—	—	8,585.35	5,060.56	37,652.31	23,090.58	—	—	12,992.90	1,568.83
39 Cities	\$43,581,417.66	\$31,853,390.65	\$2,828,021.53	\$168,113.28	\$4,033,448.47	\$4,698,443.68	\$42,844,904.08	\$31,296,429.50	\$2,944,260.96	\$162,201.60	\$3,748,306.12	\$4,693,705.90



## PART II

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### TOWNS OVER 5,000 POPULATION



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## DIVISION A

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### SUMMARY OF FINANCIAL TRANSACTIONS FOR THE FISCAL YEAR ENDING DECEMBER 31, 1944

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TABLE I. — Summary of Financial Transactions. Towns

RECEIPTS.		Brookline POPULATION 56,940
REVENUE.		\$4,959,391.62
General . . . . .		3,944,048.33
<i>Taxes</i> . . . . .		3,562,917.48
Property, poll, and income . . . . .		3,260,017.30
Corporation, bank, etc. . . . .		302,900.18
<i>Licenses and permits</i> . . . . .		33,984.75
<i>Fines and forfeits</i> . . . . .		7,233.10
<i>Grants and gifts</i> . . . . .		339,783.41
For expenses . . . . .		339,783.41
For outlays . . . . .		—
<i>All other</i> . . . . .		129.59
Commercial . . . . .		1,015,343.29
<i>Special assessments</i> . . . . .		22,690.54
To meet expenses . . . . .		2,149.69
To meet outlays . . . . .		20,540.85
<i>Privileges</i> . . . . .		82,480.81
<i>Departmental</i> . . . . .		373,304.87
General government . . . . .		6,981.25
Protection of persons and property . . . . .		679.50
Health and sanitation . . . . .		29,504.36
Highways . . . . .		1,053.39
Charities . . . . .		235,345.82
Veterans' benefits . . . . .		5,697.50
Schools . . . . .		8,716.85
Libraries . . . . .		4,988.33
Recreation . . . . .		25,410.69
Unclassified . . . . .		54,927.18
<i>Public service enterprises</i> . . . . .		511,966.78
Electric light . . . . .		—
Water . . . . .		511,966.78
All other . . . . .		—
<i>Cemeteries</i> . . . . .		9,799.32
<i>Interest</i> . . . . .		15,100.97
On sinking funds . . . . .		—
On trust and investment funds . . . . .		3,059.10
All other . . . . .		12,041.87
NON-REVENUE.		\$1,729,498.12
Offsets to outlays . . . . .		14,167.36
<i>Departmental</i> . . . . .		14,117.36
<i>Public service enterprises</i> . . . . .		50.00
<i>Cemeteries</i> . . . . .		—
Municipal indebtedness . . . . .		300,000.00
<i>Loans, general purposes</i> . . . . .		—
<i>Loans, public service enterprises</i> . . . . .		—
<i>Loans, cemeteries</i> . . . . .		—
<i>Bonds refunded, current year</i> . . . . .		—
<i>Temporary loans (including revenue loans)</i> . . . . .		300,000.00
<i>Unpaid warrants or orders, current year</i> . . . . .		—
<i>Premiums</i> . . . . .		—
Transfers . . . . .		556,652.22
<i>From sinking funds</i> . . . . .		—
<i>All other</i> . . . . .		556,652.22
Refunds . . . . .		20,817.18
Agency, trust, and investment . . . . .		837,861.36
<i>Taxes and licenses for State</i> . . . . .		233,261.00
<i>Taxes for county</i> . . . . .		165,612.19
<i>Reimbursements for grade crossings</i> . . . . .		—
<i>Sinking and other permanent funds</i> . . . . .		381,283.71
<i>All other</i> . . . . .		7,704.46
RECAPITULATION.		
Revenue and offsets to outlays . . . . .		\$4,973,558.98
Premiums . . . . .		—
Municipal indebtedness . . . . .		300,000.00
Transfers and refunds . . . . .		577,469.40
Agency, trust, and investment . . . . .		837,861.36
Total receipts . . . . .		\$6,688,889.74
Balance on hand, including funds . . . . .		1,569,186.50
GRAND TOTAL . . . . .		\$8,258,076.24



## Graded According to Population of 1945.

PAYMENTS.		Brookline POPULATION 56,940
<b>Maintenance</b>		<b>\$4,152,584.48</b>
<i>Departmental</i>		<i>3,824,393.84</i>
General government		225,874.00
Protection of persons and property		738,987.75
Health and sanitation		377,742.75
Highways		300,296.63
Charities		573,577.42
Veterans' benefits		26,127.35
Schools		1,076,623.20
Libraries		92,026.78
Recreation		237,614.15
Pensions		140,019.04
Unclassified		35,499.77
<i>Public service enterprises</i>		<i>307,623.29</i>
Electric light		—
Water		307,623.29
All other		—
<i>Cemeteries</i>		<i>18,219.78</i>
Administration of trust funds		2,347.57
<b>Interest</b>		<b>91,534.50</b>
Loans, general purposes		29,633.82
Loans, public service enterprises		61,900.68
Loans, cemeteries		—
<b>Outlays</b>		<b>153,547.68</b>
<i>Departmental</i>		<i>146,295.27</i>
General government		10,118.19
Protection of persons and property		18,541.82
Health and sanitation		8,632.67
Highways		25,923.73
Charities		437.74
Schools		5,975.50
Libraries		1,366.00
Recreation		54,414.50
Unclassified		20,885.12
<i>Public service enterprises</i>		<i>7,252.41</i>
Electric light		—
Water		7,252.41
All other		—
<i>Cemeteries</i>		<i>—</i>
<b>Municipal indebtedness</b>		<b>610,033.86</b>
From sinking funds		—
From revenue and other sources		310,033.86
Bonds refunded, current year		—
Temporary loans (including revenue loans)		300,000.00
Warrants or orders, previous years		—
<b>Transfers</b>		<b>556,652.22</b>
To sinking funds from revenue		—
All other		556,652.22
<b>Refunds</b>		<b>20,817.18</b>
<b>Agency, trust, and investment</b>		<b>1,386,766.59</b>
Taxes and licenses for State		283,261.00
Taxes for county		165,612.19
Expenditures for grade crossings		—
Sinking and other permanent funds		930,290.69
All other		7,602.71

## RECAPITULATION.

Maintenance and interest	\$4,244,118.98
Permanent debt (except from sinking funds)	310,033.86
Sinking fund requirements from revenue	—
Outlays	153,547.68
Permanent debt from sinking funds	—
Bonds refunded, current year	—
Temporary loans	300,000.00
Transfers (except to sinking funds) and refunds	577,469.40
Agency, trust, and investment	1,386,766.59
<b>Total payments</b>	<b>\$6,971,936.51</b>
Balance on hand, including funds	1,286,139.73
<b>GRAND TOTAL</b>	<b>\$8,258,076.24</b>

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Arlington POPULATION 43,515	Watertown POPULATION 37,438	Belmont POPULATION 28,866	Weymouth POPULATION 27,957
<b>REVENUE.</b>	<b>\$2,629,556.99</b>	<b>\$2,493,343.87</b>	<b>\$2,364,478.66</b>	<b>\$1,926,397.57</b>
<b>General . . . . .</b>	<b>2,141,515.31</b>	<b>2,061,577.91</b>	<b>1,681,790.18</b>	<b>1,616,713.23</b>
<i>Taxes . . . . .</i>	<i>1,962,581.61</i>	<i>1,869,216.84</i>	<i>1,575,892.21</i>	<i>1,398,010.55</i>
Property, poll, and income	1,843,280.72	1,696,466.20	1,469,959.22	1,283,785.05
Corporation, bank, etc.	119,300.89	172,750.64	105,932.99	114,255.50
<i>Licenses and permits . . . . .</i>	<i>3,643.50</i>	<i>34,028.25</i>	<i>2,390.00</i>	<i>14,700.00</i>
<i>Fines and forfeits . . . . .</i>	<i>764.03</i>	<i>1,833.70</i>	<i>589.90</i>	<i>914.62</i>
<i>Grants and gifts . . . . .</i>	<i>170,014.32</i>	<i>155,409.12</i>	<i>102,918.07</i>	<i>203,058.06</i>
For expenses	170,014.32	155,409.12	102,918.07	203,058.06
For outlays	—	—	—	—
All other	4,511.85	1,090.00	—	—
<b>Commercial . . . . .</b>	<b>488,041.68</b>	<b>431,765.96</b>	<b>682,688.48</b>	<b>309,684.34</b>
<i>Special assessments . . . . .</i>	<i>28,157.99</i>	<i>2,017.00</i>	<i>11,836.00</i>	<i>1,467.35</i>
To meet expenses	955.55	1,088.50	—	1,467.35
To meet outlays	27,202.44	928.50	11,836.00	—
<i>Privileges . . . . .</i>	<i>42,139.02</i>	<i>33,820.61</i>	<i>38,793.06</i>	<i>32,322.32</i>
<i>Departmental . . . . .</i>	<i>177,345.81</i>	<i>171,352.54</i>	<i>73,537.82</i>	<i>136,786.80</i>
General government	5,647.68	3,199.76	3,251.90	656.51
Protection of persons and property	4,424.25	732.95	673.38	300.12
Health and sanitation	20,628.33	16,109.25	3,117.59	2,757.46
Highways	2,477.22	2,102.90	2,148.21	150.54
Charities	111,471.40	115,876.12	41,582.59	122,973.17
Veterans' benefits	2,637.63	7,467.88	2,802.50	749.88
Schools	4,669.02	1,782.86	4,412.20	7,792.91
Libraries	2,104.87	1,999.07	1,290.97	1,139.21
Recreation	67.00	1.00	227.80	—
Unclassified	123,218.41	22,080.75	14,030.68	267.00
<i>Public service enterprises</i>	<i>193,013.29</i>	<i>211,764.76</i>	<i>539,834.53</i>	<i>130,758.58</i>
Electric light	—	—	384,430.37	—
Water	193,013.29	211,764.76	155,404.21	130,688.58
All other	—	—	—	70.00
<i>Cemeteries . . . . .</i>	<i>30,073.90</i>	<i>7,066.60</i>	<i>12,776.20</i>	<i>—</i>
<i>Interest . . . . .</i>	<i>17,311.67</i>	<i>5,744.45</i>	<i>5,910.82</i>	<i>8,349.29</i>
On sinking funds	239.12	—	—	—
On trust and investment funds	7,619.55	1,090.73	82.55	2,722.54
All other	9,453.00	4,653.72	5,828.27	5,626.75
<b>NON-REVENUE.</b>	<b>\$942,526.45</b>	<b>\$891,808.78</b>	<b>\$868,420.64</b>	<b>\$985,695.42</b>
<b>Offsets to outlays . . . . .</b>	<b>—</b>	<b>—</b>	<b>3,823.16</b>	<b>11,818.53</b>
<i>Departmental . . . . .</i>	<i>—</i>	<i>—</i>	<i>3,406.75</i>	<i>5,579.95</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>416.41</i>	<i>6,238.58</i>
<i>Cemeteries . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness . . . . .</b>	<b>19,478.79</b>	<b>300,000.00</b>	<b>400,000.00</b>	<b>400,000.00</b>
<i>Loans, general purposes . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>—</i>	<i>300,000.00</i>	<i>400,000.00</i>	<i>400,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>19,478.79</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers . . . . .</b>	<b>26,287.79</b>	<b>51,739.89</b>	<b>2,937.22</b>	<b>183,692.72</b>
<i>From sinking funds . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other	26,287.79	51,739.89	2,937.22	183,692.72
<b>Refunds . . . . .</b>	<b>4,963.58</b>	<b>9,494.77</b>	<b>6,543.00</b>	<b>4,021.38</b>
<b>Agency, trust, and investment</b>	<b>891,796.29</b>	<b>530,574.12</b>	<b>455,117.26</b>	<b>386,162.79</b>
<i>Taxes and licenses for State . . . . .</i>	<i>110,352.00</i>	<i>103,092.00</i>	<i>99,593.00</i>	<i>98,494.00</i>
<i>Taxes for county . . . . .</i>	<i>70,536.16</i>	<i>65,942.34</i>	<i>65,697.82</i>	<i>57,585.78</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>704,769.26</i>	<i>358,672.18</i>	<i>288,747.84</i>	<i>225,380.01</i>
All other	6,088.87	2,867.60	5,078.60	4,703.00
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays . . . . .	\$2,629,556.99	\$2,493,343.87	\$2,368,301.82	\$1,938,216.10
Premiums . . . . .	—	—	—	—
Municipal indebtedness . . . . .	19,478.79	300,000.00	400,000.00	400,000.00
Transfers and refunds . . . . .	31,251.37	61,234.66	9,480.22	187,714.10
Agency, trust, and investment . . . . .	891,796.29	530,574.12	455,117.26	386,162.79
<b>Total receipts . . . . .</b>	<b>\$3,572,083.44</b>	<b>\$3,385,152.65</b>	<b>\$3,232,899.30</b>	<b>\$2,912,092.99</b>
Balance on hand, including funds . . . . .	740,293.28	745,016.53	488,820.57	422,049.99
<b>GRAND TOTAL . . . . .</b>	<b>\$4,312,376.72</b>	<b>\$4,130,169.18</b>	<b>\$3,721,719.87</b>	<b>\$3,334,142.98</b>

<sup>1</sup> Includes \$8.50 from administration of trust funds.

## Graded According to Population of 1945 — Continued.

PAYMENTS.	Arlington POPULATION 43,515	Watertown POPULATION 37,438	Belmont POPULATION 23,866	Weymouth POPULATION 27,957
<b>Maintenance . . . . .</b>	<b>\$2,174,219.37</b>	<b>\$2,209,107.88</b>	<b>\$1,902,260.55</b>	<b>\$1,625,938.17</b>
<i>Departmental . . . . .</i>	<i>2,056,211.48</i>	<i>2,094,592.75</i>	<i>1,523,776.44</i>	<i>1,549,891.88</i>
General government . . . . .	165,174.17	116,016.78	119,422.90	71,558.33
Protection of persons and property . . . . .	351,698.18	395,819.82	268,713.23	208,333.22
Health and sanitation . . . . .	194,132.75	207,810.67	138,740.03	86,395.81
Highways . . . . .	168,874.39	167,603.24	129,792.90	138,324.11
Charities . . . . .	307,861.34	320,671.96	111,766.20	348,076.13
Veterans' benefits . . . . .	9,778.22	37,756.90	6,558.08	15,403.33
Schools . . . . .	706,283.49	656,563.68	631,385.95	580,445.14
Libraries . . . . .	38,855.37	47,478.69	25,525.48	32,697.62
Recreation . . . . .	43,241.80	38,252.53	31,181.88	17,133.47
Pensions . . . . .	44,288.05	73,921.42	40,980.63	30,468.49
Unclassified . . . . .	26,023.72	32,697.06	19,709.16	21,056.23
<i>Public service enterprises . . . . .</i>	<i>89,585.26</i>	<i>96,979.47</i>	<i>365,218.51</i>	<i>75,367.21</i>
Electric light . . . . .	—	—	302,362.81	—
Water . . . . .	89,585.26	96,979.47	62,855.70	75,104.31
All other . . . . .	—	—	—	262.90
<i>Cemeteries . . . . .</i>	<i>27,525.64</i>	<i>16,054.69</i>	<i>12,220.46</i>	—
<i>Administration of trust funds . . . . .</i>	<i>896.99</i>	<i>1,480.97</i>	<i>1,045.14</i>	<i>679.08</i>
<b>Interest . . . . .</b>	<b>39,572.03</b>	<b>46,940.22</b>	<b>31,227.70</b>	<b>15,264.69</b>
<i>Loans, general purposes . . . . .</i>	<i>15,878.08</i>	<i>18,756.45</i>	<i>10,703.09</i>	<i>13,863.44</i>
<i>Loans, public service enterprises . . . . .</i>	<i>23,693.95</i>	<i>28,183.77</i>	<i>20,427.11</i>	<i>1,401.25</i>
<i>Loans, cemeteries . . . . .</i>	<i>—</i>	<i>—</i>	<i>97.50</i>	<i>—</i>
<b>Outlays . . . . .</b>	<b>57,322.78</b>	<b>73,966.11</b>	<b>45,994.85</b>	<b>116,606.17</b>
<i>Departmental . . . . .</i>	<i>47,470.95</i>	<i>66,653.86</i>	<i>31,413.66</i>	<i>33,993.36</i>
General government . . . . .	—	1,010.10	—	—
Protection of persons and property . . . . .	800.00	12,382.95	1,267.64	15,000.00
Health and sanitation . . . . .	8,064.58	14,111.13	17,417.14	200.00
Highways . . . . .	11,817.44	25,642.15	1,471.48	12,341.72
Charities . . . . .	—	—	—	—
Schools . . . . .	3,576.33	2,227.25	10,157.40	3,745.55
Libraries . . . . .	—	1,000.00	—	—
Recreation . . . . .	21,994.72	10,280.28	—	—
Unclassified . . . . .	1,217.88	—	1,100.00	2,706.09
<i>Public service enterprises . . . . .</i>	<i>8,287.82</i>	<i>7,312.25</i>	<i>12,311.55</i>	<i>82,612.81</i>
Electric light . . . . .	—	—	11,474.75	—
Water . . . . .	8,287.82	7,312.25	836.80	82,612.81
All other . . . . .	—	—	—	—
<i>Cemeteries . . . . .</i>	<i>1,564.01</i>	<i>—</i>	<i>2,269.64</i>	<i>—</i>
<b>Municipal indebtedness . . . . .</b>	<b>117,368.24</b>	<b>520,920.71</b>	<b>554,455.73</b>	<b>471,469.94</b>
<i>From sinking funds . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources . . . . .</i>	<i>108,877.86</i>	<i>220,920.71</i>	<i>154,455.73</i>	<i>71,469.94</i>
<i>Bonds refunded, current year . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans) . . . . .</i>	<i>—</i>	<i>300,000.00</i>	<i>400,000.00</i>	<i>400,000.00</i>
<i>Warrants or orders, previous years . . . . .</i>	<i>8,490.38</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers . . . . .</b>	<b>26,287.79</b>	<b>51,739.89</b>	<b>2,937.22</b>	<b>183,692.72</b>
<i>To sinking funds from revenue . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other . . . . .</i>	<i>26,287.79</i>	<i>51,739.89</i>	<i>2,937.22</i>	<i>183,692.72</i>
<b>Refunds . . . . .</b>	<b>4,963.58</b>	<b>9,494.77</b>	<b>6,543.00</b>	<b>4,021.38</b>
<b>Agency, trust, and investment . . . . .</b>	<b>905,541.00</b>	<b>561,746.26</b>	<b>459,549.08</b>	<b>556,581.53</b>
<i>Taxes and licenses for State . . . . .</i>	<i>110,352.00</i>	<i>103,092.00</i>	<i>99,593.00</i>	<i>98,494.00</i>
<i>Taxes for county . . . . .</i>	<i>70,586.16</i>	<i>65,942.34</i>	<i>63,697.82</i>	<i>57,585.78</i>
<i>Expenditures for grade crossings . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds . . . . .</i>	<i>718,436.67</i>	<i>389,838.32</i>	<i>293,191.06</i>	<i>395,825.15</i>
<i>All other . . . . .</i>	<i>6,166.17</i>	<i>2,873.60</i>	<i>3,067.20</i>	<i>4,676.60</i>

## RECAPITULATION.

Maintenance and interest . . . . .	\$2,213,791.40	\$2,256,048.10	\$1,933,488.25	\$1,641,202.86
Permanent debt (except from sinking funds) . . . . .	108,877.86	220,920.71	154,455.73	71,469.94
Sinking fund requirements from revenue . . . . .	—	—	—	—
Outlays . . . . .	57,322.78	73,966.11	45,994.85	116,606.17
Permanent debt from sinking funds . . . . .	—	—	—	—
Bonds refunded, current year . . . . .	—	—	—	—
Temporary loans . . . . .	8,490.38	300,000.00	400,000.00	400,000.00
Transfers (except to sinking funds) and refunds . . . . .	31,251.37	61,234.66	9,480.22	187,714.10
Agency, trust, and investment . . . . .	905,541.00	561,746.26	459,549.08	556,581.53
<b>Total payments . . . . .</b>	<b>\$3,325,274.79</b>	<b>\$3,473,915.84</b>	<b>\$3,002,968.13</b>	<b>\$2,973,574.60</b>
Balance on hand, including funds . . . . .	987,101.93	656,253.34	713,751.74	360,568.38
<b>GRAND TOTAL . . . . .</b>	<b>\$4,312,376.72</b>	<b>\$4,130,169.18</b>	<b>\$3,716,719.87</b>	<b>\$3,334,142.98</b>

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Framingham POPULATION 25,502	Methuen POPULATION 23,160	Milton POPULATION 21,718	Braintree POPULATION 20,279
<b>REVENUE.</b>	<b>\$1,812,375.25</b>	<b>\$1,290,163.51</b>	<b>\$1,468,894.41</b>	<b>\$1,794,847.49</b>
<b>General . . . . .</b>	<b>1,453,262.99</b>	<b>1,073,359.95</b>	<b>1,153,841.57</b>	<b>1,055,866.39</b>
<i>Taxes . . . . .</i>	<i>1,255,849.05</i>	<i>931,823.04</i>	<i>1,068,125.38</i>	<i>955,355.99</i>
Property, poll, and income . . . . .	1,127,542.87	852,525.40	979,369.01	866,863.86
Corporation, bank, etc. . . . .	128,306.18	79,297.64	88,756.37	88,492.13
<i>Licenses and permits . . . . .</i>	<i>37,745.10</i>	<i>12,877.07</i>	<i>3,271.50</i>	<i>6,898.20</i>
<i>Fines and forfeits . . . . .</i>	<i>748.35</i>	<i>1,466.40</i>	<i>489.80</i>	<i>12.00</i>
<i>Grants and gifts . . . . .</i>	<i>158,821.18</i>	<i>126,435.10</i>	<i>81,364.89</i>	<i>93,600.20</i>
For expenses . . . . .	158,821.18	126,435.10	81,364.89	93,600.20
For outlays . . . . .	—	—	—	—
<i>All other . . . . .</i>	<i>99.31</i>	<i>758.34</i>	<i>590.00</i>	<i>—</i>
<b>Commercial . . . . .</b>	<b>359,112.26</b>	<b>216,803.56</b>	<b>315,052.84</b>	<b>738,981.10</b>
<i>Special assessments . . . . .</i>	<i>590.00</i>	<i>1,246.97</i>	<i>36,051.85</i>	<i>15,119.73</i>
To meet expenses . . . . .	—	1,246.97	16,641.36	10,619.73
To meet outlays . . . . .	590.00	—	19,410.49	4,500.00
<i>Privileges . . . . .</i>	<i>28,252.98</i>	<i>22,526.40</i>	<i>32,023.18</i>	<i>25,051.38</i>
<i>Departmental . . . . .</i>	<i>179,534.39</i>	<i>102,722.67</i>	<i>63,569.31</i>	<i>81,465.39</i>
General government . . . . .	2,932.00	795.70	739.16	657.64
Protection of persons and property . . . . .	435.93	3,678.88	5,571.21	761.93
Health and sanitation . . . . .	47,353.79	3,563.49	1,619.36	9,971.06
Highways . . . . .	1,352.43	761.05	3,272.97	43.41
Charities . . . . .	116,992.72	87,738.23	36,561.50	64,406.19
Veterans' benefits . . . . .	2,244.18	1,689.53	1,268.50	1,642.41
Schools . . . . .	6,318.17	2,520.34	3,133.77	1,625.52
Libraries . . . . .	1,024.34	—	1,654.58	1,088.59
Recreation . . . . .	535.83	25.00	76.00	—
Unclassified . . . . .	1,845.00	1,950.45	9,672.26	1,268.64
<i>Public service enterprises . . . . .</i>	<i>130,817.97</i>	<i>81,581.34</i>	<i>154,057.57</i>	<i>600,124.50</i>
Electric light . . . . .	—	—	—	488,239.01
Water . . . . .	130,817.97	81,581.34	154,057.57	111,885.49
All other . . . . .	—	—	—	—
<i>Cemeteries . . . . .</i>	<i>7,413.86</i>	<i>3,148.89</i>	<i>19,793.65</i>	<i>225.21</i>
<i>Interest . . . . .</i>	<i>12,503.06</i>	<i>5,577.29</i>	<i>9,557.28</i>	<i>16,994.89</i>
On sinking funds . . . . .	—	—	—	—
On trust and investment funds . . . . .	3,474.85	1,547.62	2,520.24	2,569.05
All other . . . . .	9,028.21	4,029.67	7,037.04	14,425.84
<b>NON-REVENUE.</b>	<b>\$764,341.01</b>	<b>\$737,684.71</b>	<b>\$713,715.73</b>	<b>\$580,313.05</b>
<b>Offsets to outlays . . . . .</b>	<b>17,673.06</b>	<b>1,208.16</b>	<b>—</b>	<b>6,816.00</b>
<i>Departmental . . . . .</i>	<i>7,653.06</i>	<i>1,208.16</i>	<i>—</i>	<i>6,371.00</i>
<i>Public service enterprises . . . . .</i>	<i>10,020.00</i>	<i>—</i>	<i>—</i>	<i>445.00</i>
<i>Cemeteries . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness . . . . .</b>	<b>400,000.00</b>	<b>502,260.85</b>	<b>392,071.60</b>	<b>200,000.00</b>
<i>Loans, general purposes . . . . .</i>	<i>—</i>	<i>47,000.00</i>	<i>40,000.00</i>	<i>—</i>
<i>Loans, public service enterprises . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans) . . . . .</i>	<i>400,000.00</i>	<i>455,000.00</i>	<i>352,000.00</i>	<i>200,000.00</i>
<i>Unpaid warrants or orders, current year . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums . . . . .</i>	<i>—</i>	<i>260.85</i>	<i>71.60</i>	<i>—</i>
<b>Transfers . . . . .</b>	<b>55,766.82</b>	<b>37,348.50</b>	<b>1,422.15</b>	<b>153,066.74</b>
<i>From sinking funds . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other . . . . .</i>	<i>55,766.82</i>	<i>37,348.50</i>	<i>1,422.15</i>	<i>153,066.74</i>
<b>Refunds . . . . .</b>	<b>3,664.94</b>	<b>2,239.04</b>	<b>14,746.21</b>	<b>11,679.44</b>
<b>Agency, trust, and investment . . . . .</b>	<b>287,236.19</b>	<b>194,628.16</b>	<b>305,475.77</b>	<b>208,750.87</b>
<i>Taxes and licenses for State . . . . .</i>	<i>63,728.00</i>	<i>40,451.00</i>	<i>77,208.00</i>	<i>53,492.00</i>
<i>Taxes for county . . . . .</i>	<i>43,961.56</i>	<i>34,464.97</i>	<i>45,134.80</i>	<i>31,268.94</i>
<i>Reimbursements for grade crossings . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds . . . . .</i>	<i>171,758.47</i>	<i>117,153.14</i>	<i>179,858.17</i>	<i>121,087.91</i>
<i>All other . . . . .</i>	<i>2,788.16</i>	<i>2,556.05</i>	<i>3,274.80</i>	<i>2,902.02</i>
<b>RECAPITULATION.</b>				
<b>Revenue and offsets to outlays . . . . .</b>	<b>\$1,830,048.31</b>	<b>\$1,291,371.67</b>	<b>\$1,468,894.41</b>	<b>\$1,801,663.49</b>
<i>Premiums . . . . .</i>	<i>—</i>	<i>260.85</i>	<i>71.60</i>	<i>—</i>
<i>Municipal indebtedness . . . . .</i>	<i>400,000.00</i>	<i>502,000.00</i>	<i>392,000.00</i>	<i>200,000.00</i>
<i>Transfers and refunds . . . . .</i>	<i>59,431.76</i>	<i>39,587.54</i>	<i>16,168.36</i>	<i>164,746.18</i>
<i>Agency, trust, and investment . . . . .</i>	<i>287,236.19</i>	<i>194,628.16</i>	<i>305,475.77</i>	<i>208,750.87</i>
<b>Total receipts . . . . .</b>	<b>\$2,576,716.26</b>	<b>\$2,027,848.22</b>	<b>\$2,182,610.14</b>	<b>\$2,375,160.54</b>
<b>Balance on hand, including funds . . . . .</b>	<b>365,787.36</b>	<b>207,691.66</b>	<b>392,482.40</b>	<b>754,625.40</b>
<b>GRAND TOTAL . . . . .</b>	<b>\$2,942,503.62</b>	<b>\$2,235,539.88</b>	<b>\$2,575,092.54</b>	<b>\$3,129,785.94</b>

<sup>1</sup> Includes \$17 from administration of trust funds.



## Graded According to Population of 1945 — Continued.

PAYMENTS.	Framingham POPULATION 25,502	Methuen POPULATION 23,160	Milton POPULATION 21,718	Braintree POPULATION 20,279
<b>Maintenance . . . . .</b>	<b>\$1,466,622.92</b>	<b>\$1,073,309.46</b>	<b>\$1,198,129.46</b>	<b>\$1,323,143.69</b>
<i>Departmental . . . . .</i>	<i>1,401,417.04</i>	<i>1,005,675.82</i>	<i>1,113,151.98</i>	<i>987,396.38</i>
General government . . . . .	95,322.12	53,166.35	63,370.47	60,794.19
Protection of persons and property . . . . .	210,108.39	148,463.92	214,784.85	139,748.08
Health and sanitation . . . . .	95,581.30	68,979.86	74,280.70	74,995.63
Highways . . . . .	103,187.74	95,637.92	124,421.70	57,593.76
Charities . . . . .	310,419.50	261,288.08	95,096.94	181,246.72
Veterans' benefits . . . . .	38,206.91	8,089.20	16,306.38	26,939.81
Schools . . . . .	445,162.96	334,703.44	420,518.53	378,523.96
Libraries . . . . .	28,039.55	—	29,275.15	15,937.98
Recreation . . . . .	17,391.36	6,429.87	16,109.37	9,601.86
Pensions . . . . .	39,100.74	22,773.97	42,902.39	24,342.55
Unclassified . . . . .	18,896.47	6,143.21	16,085.50	17,671.84
<i>Public service enterprises . . . . .</i>	<i>53,050.64</i>	<i>59,108.11</i>	<i>55,742.44</i>	<i>334,626.80</i>
Electric light . . . . .	—	—	—	249,471.67
Water . . . . .	53,050.64	59,108.11	55,742.44	85,155.13
All other . . . . .	—	—	—	—
<i>Cemeteries . . . . .</i>	<i>11,650.12</i>	<i>8,109.87</i>	<i>28,427.01</i>	<i>1,013.37</i>
<i>Administration of trust funds . . . . .</i>	<i>505.12</i>	<i>415.66</i>	<i>808.03</i>	<i>107.14</i>
<b>Interest . . . . .</b>	<b>20,979.01</b>	<b>8,664.93</b>	<b>39,709.61</b>	<b>20,180.54</b>
<i>Loans, general purposes . . . . .</i>	<i>13,234.01</i>	<i>8,173.64</i>	<i>17,115.27</i>	<i>20,180.54</i>
<i>Loans, public service enterprises . . . . .</i>	<i>7,745.00</i>	<i>491.29</i>	<i>22,594.34</i>	<i>—</i>
<i>Loans, cemeteries . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays . . . . .</b>	<b>70,288.78</b>	<b>81,643.73</b>	<b>148,902.86</b>	<b>62,097.06</b>
<i>Departmental . . . . .</i>	<i>57,297.18</i>	<i>73,362.21</i>	<i>141,619.50</i>	<i>26,931.25</i>
General government . . . . .	—	—	6,262.42	—
Protection of persons and property . . . . .	—	25,469.00	16,464.95	1,301.47
Health and sanitation . . . . .	5,870.55	15,725.13	53,986.30	18.40
Highways . . . . .	45,072.25	7,700.00	63,004.59	3,161.04
Charities . . . . .	—	378.00	—	—
Schools . . . . .	1,344.52	17,245.84	1,274.06	7,284.16
Libraries . . . . .	1,000.00	—	397.00	—
Recreation . . . . .	795.98	6,844.24	—	15,166.18
Unclassified . . . . .	3,213.88	—	230.18	—
<i>Public service enterprises . . . . .</i>	<i>12,991.60</i>	<i>5,377.75</i>	<i>6,953.89</i>	<i>35,165.81</i>
Electric light . . . . .	—	—	—	26,102.13
Water . . . . .	12,991.60	5,377.75	6,953.89	9,063.68
All other . . . . .	—	—	—	—
<i>Cemeteries . . . . .</i>	<i>—</i>	<i>2,903.77</i>	<i>329.47</i>	<i>—</i>
<b>Municipal indebtedness . . . . .</b>	<b>682,392.97</b>	<b>538,000.00</b>	<b>499,423.62</b>	<b>267,316.13</b>
<i>From sinking funds . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources . . . . .</i>	<i>1,182,392.97</i>	<i>83,000.00</i>	<i>147,423.62</i>	<i>67,316.13</i>
<i>Bonds refunded, current year . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans) . . . . .</i>	<i>500,000.00</i>	<i>455,000.00</i>	<i>352,000.00</i>	<i>200,000.00</i>
<i>Warrants or orders, previous years . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers . . . . .</b>	<b>55,766.82</b>	<b>37,348.50</b>	<b>1,422.15</b>	<b>153,066.74</b>
<i>To sinking funds from revenue . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other . . . . .</i>	<i>55,766.82</i>	<i>37,348.50</i>	<i>1,422.15</i>	<i>153,066.74</i>
<b>Refunds . . . . .</b>	<b>3,664.94</b>	<b>2,239.04</b>	<b>14,746.21</b>	<b>11,679.44</b>
<b>Agency, trust, and investment . . . . .</b>	<b>335,179.46</b>	<b>222,401.35</b>	<b>302,144.20</b>	<b>357,101.68</b>
<i>Taxes and licenses for State . . . . .</i>	<i>68,728.00</i>	<i>40,454.00</i>	<i>77,208.00</i>	<i>53,492.00</i>
<i>Taxes for county . . . . .</i>	<i>43,961.56</i>	<i>34,464.97</i>	<i>45,134.80</i>	<i>31,268.94</i>
<i>Expenditures for grade crossings . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds . . . . .</i>	<i>219,707.14</i>	<i>144,922.73</i>	<i>176,521.20</i>	<i>268,473.06</i>
<i>All other . . . . .</i>	<i>2,782.76</i>	<i>2,559.65</i>	<i>3,280.20</i>	<i>3,867.68</i>

## RECAPITULATION.

Maintenance and interest . . . . .	\$1,487,601.93	\$1,081,974.39	\$1,237,839.07	\$1,343,324.23
Permanent debt (except from sinking funds) . . . . .	1,182,392.97	83,000.00	147,423.62	67,316.13
Sinking fund requirements from revenue . . . . .	—	—	—	—
Outlays . . . . .	70,288.78	81,643.73	148,902.86	62,097.06
Permanent debt from sinking funds . . . . .	—	—	—	—
Bonds refunded, current year . . . . .	—	—	—	—
Temporary loans . . . . .	500,000.00	455,000.00	352,000.00	200,000.00
Transfers (except to sinking funds) and refunds . . . . .	59,431.76	39,587.54	16,168.36	164,746.18
Agency, trust, and investment . . . . .	335,179.46	222,401.35	302,144.20	357,101.68
<b>Total payments . . . . .</b>	<b>\$2,634,894.90</b>	<b>\$1,963,607.01</b>	<b>\$2,204,478.11</b>	<b>\$2,194,585.28</b>
Balance on hand, including funds . . . . .	307,608.72	271,932.87	370,614.43	935,200.66
<b>GRAND TOTAL . . . . .</b>	<b>\$2,942,503.62</b>	<b>\$2,235,539.88</b>	<b>\$2,575,092.54</b>	<b>\$3,129,785.94</b>

¹ Includes \$2,053.24 paid from balances of Federal grants for outlays.

TABLE I. — Summary of Financial Transactions. Towns

RECEIPTS.	West Springfield POPULATION 19,453	Winthrop POPULATION 18,696	Wakefield POPULATION 18,677	Wellesley POPULATION 17,581
<b>REVENUE.</b>	<b>\$1,158,402.34</b>	<b>\$1,025,017.49</b>	<b>\$1,461,539.66</b>	<b>\$1,754,123.33</b>
<b>General</b>	<b>960,367.61</b>	<b>852,202.46</b>	<b>806,962.79</b>	<b>1,129,555.16</b>
Taxes	865,637.99	769,133.86	710,998.34	1,030,409.53
Property, poll, and income	756,120.98	719,143.93	658,628.29	939,265.03
Corporation, bank, etc.	109,517.01	49,989.93	52,370.05	91,144.50
Licenses and permits	16,543.47	3,553.35	5,333.50	1,385.45
Fines and forfeits	5,433.70	29.00	1,507.00	2,944.00
Grants and gifts	69,844.75	79,486.25	89,123.95	93,750.30
For expenses	69,844.75	79,486.25	89,123.95	93,750.30
For outlays	—	—	—	—
All other	2,907.70	—	—	1,065.88
<b>Commercial</b>	<b>198,034.73</b>	<b>172,815.03</b>	<b>654,576.87</b>	<b>624,568.17</b>
Special assessments	905.00	1,397.57	16,150.25	5,814.33
To meet expenses	—	—	8,369.38	—
To meet outlays	905.00	1,397.57	7,780.87	5,814.33
Privileges	30,741.82	16,721.18	16,370.25	28,561.31
Departmental	36,301.02	57,762.06	99,951.51	138,060.09
General government	1,105.34	1,547.60	2,223.38	1,715.65
Protection of persons and property	337.99	430.54	480.29	4,064.93
Health and sanitation	504.42	210.00	2,953.25	57,094.96
Highways	18.09	1,312.40	592.90	3,231.17
Charities	28,449.40	49,429.28	61,686.84	26,100.12
Veterans' benefits	3,258.80	2,035.00	4,179.46	157.50
Schools	439.72	1,227.53	25,004.85	37,190.37
Libraries	1,588.95	937.76	1,160.64	2,199.31
Recreation	—	1.00	1,265.24	879.10
Unclassified	598.31	630.95	404.66	5,426.98
Public service enterprises	126,790.40	83,070.32	509,105.05	449,337.76
Electric light	—	—	417,221.33	331,412.07
Water	126,790.40	83,070.32	91,883.72	117,925.69
All other	—	—	—	—
Cemeteries	—	10,994.40	4,397.72	—
Interest	3,296.49	2,869.50	8,602.09	2,794.68
On sinking funds	—	—	—	—
On trust and investment funds	1,959.05	30.10	883.44	1,129.62
All other	1,337.44	2,839.40	7,718.65	1,665.06
<b>NON-REVENUE.</b>	<b>\$538,103.40</b>	<b>\$557,115.16</b>	<b>\$276,244.19</b>	<b>\$538,606.73</b>
<b>Offsets to outlays</b>	<b>9,550.00</b>	<b>5,231.06</b>	<b>1,529.50</b>	<b>27,551.28</b>
Departmental	9,250.00	5,231.06	1,529.50	26,911.28
Public service enterprises	300.00	—	—	640.00
Cemeteries	—	—	—	—
<b>Municipal indebtedness</b>	<b>200,000.00</b>	<b>325,000.00</b>	<b>3,000.00</b>	<b>200,000.00</b>
Loans, general purposes	—	—	—	—
Loans, public service enterprises	—	—	—	—
Loans, cemeteries	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans (including revenue loans)	200,000.00	325,000.00	3,000.00	200,000.00
Unpaid warrants or orders, current year	—	—	—	—
Premiums	—	—	—	—
<b>Transfers</b>	<b>51,814.65</b>	<b>75,468.00</b>	<b>71,817.64</b>	<b>36,868.61</b>
From sinking funds	—	—	—	—
All other	51,814.65	75,468.00	71,817.64	36,868.61
<b>Refunds</b>	<b>3,212.82</b>	<b>4,392.63</b>	<b>4,681.73</b>	<b>2,835.55</b>
<b>Agency, trust, and investment</b>	<b>273,525.93</b>	<b>147,023.47</b>	<b>195,215.32</b>	<b>271,351.29</b>
Taxes and licenses for State	50,578.00	46,706.00	42,108.00	83,490.00
Taxes for county	37,647.09	—	26,934.19	48,813.50
Reimbursements for grade crossings	—	—	—	—
Sinking and other permanent funds	181,116.80	100,290.64	122,373.97	135,938.79
All other	4,184.04	26.83	3,799.16	3,109.00
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$1,167,952.34	\$1,030,248.55	\$1,463,069.16	\$1,781,674.61
Premiums	—	—	—	—
Municipal indebtedness	200,000.00	325,000.00	3,000.00	200,000.00
Transfers and refunds	55,027.47	79,860.63	76,499.37	39,704.16
Agency, trust, and investment	273,525.93	147,023.47	195,215.32	271,351.29
<b>Total receipts</b>	<b>\$1,696,505.74</b>	<b>\$1,582,132.65</b>	<b>\$1,737,783.85</b>	<b>\$2,292,730.06</b>
Balance on hand, including funds	354,144.99	318,460.49	672,657.95	491,410.52
<b>GRAND TOTAL</b>	<b>\$2,050,650.73</b>	<b>\$1,895,593.14</b>	<b>\$2,410,441.80</b>	<b>\$2,784,140.58</b>

1 Includes gas, amount not specified.

PAYMENTS.	West Springfield POPULATION 19,453	Winthrop POPULATION 18,696	Wakefield POPULATION 18,677	Wellesley POPULATION 17,581
<b>Maintenance . . . . .</b>	<b>\$935,626.96</b>	<b>\$893,650.79</b>	<b>\$1,178,598.37</b>	<b>\$1,286,412.06</b>
<i>Departmental . . . . .</i>	<i>867,708.98</i>	<i>827,115.24</i>	<i>831,313.49</i>	<i>1,008,901.43</i>
General government . . . . .	76,198.52	51,861.13	39,558.54	59,440.72
Protection of persons and property . . . . .	164,345.98	115,918.60	114,258.96	167,213.88
Health and sanitation . . . . .	41,616.05	71,958.67	50,070.07	67,559.28
Highways . . . . .	83,753.98	58,552.89	58,836.55	114,011.35
Charities . . . . .	89,043.48	149,659.34	166,291.00	76,429.88
Veterans' benefits . . . . .	23,632.40	7,932.92	15,103.63	4,675.60
Schools . . . . .	343,605.73	317,950.56	303,291.30	415,431.07
Libraries . . . . .	12,379.34	16,242.82	26,010.05	22,466.33
Recreation . . . . .	13,373.25	13,823.41	18,223.06	29,596.52
Pensions . . . . .	15,264.21	14,835.79	27,472.55	35,163.43
Unclassified . . . . .	4,496.04	8,379.11	12,197.78	16,913.37
<i>Public service enterprises . . . . .</i>	<i>67,193.00</i>	<i>53,763.24</i>	<i>341,479.18</i>	<i>276,614.20</i>
Electric light . . . . .	—	—	289,534.94	219,813.67
Water . . . . .	67,193.00	53,763.24	51,944.24	56,800.53
All other . . . . .	—	—	—	—
<i>Cemeteries . . . . .</i>	<i>—</i>	<i>12,324.28</i>	<i>4,827.52</i>	<i>—</i>
<i>Administration of trust funds . . . . .</i>	<i>724.98</i>	<i>448.03</i>	<i>978.18</i>	<i>896.43</i>
<b>Interest . . . . .</b>	<b>9,193.80</b>	<b>18,187.74</b>	<b>7,670.57</b>	<b>19,751.85</b>
<i>Loans, general purposes . . . . .</i>	<i>8,118.80</i>	<i>5,532.90</i>	<i>4,909.32</i>	<i>18,268.10</i>
<i>Loans, public service enterprises . . . . .</i>	<i>1,075.00</i>	<i>12,654.84</i>	<i>2,761.25</i>	<i>1,483.75</i>
<i>Loans, cemeteries . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays . . . . .</b>	<b>22,228.71</b>	<b>30,510.27</b>	<b>18,541.15</b>	<b>137,444.69</b>
<i>Departmental . . . . .</i>	<i>19,337.40</i>	<i>29,316.46</i>	<i>11,978.40</i>	<i>102,226.85</i>
General government . . . . .	600.00	825.15	411.40	1,375.00
Protection of persons and property . . . . .	2,322.38	—	1,817.76	3,669.55
Health and sanitation . . . . .	5,023.37	711.33	—	28,282.59
Highways . . . . .	8,920.81	23,185.62	6,721.42	5,090.90
Charities . . . . .	—	—	1,175.00	—
Schools . . . . .	1,771.12	—	1,755.82	42,763.40
Libraries . . . . .	—	—	—	106.42
Recreation . . . . .	699.72	4,624.36	97.00	20,330.53
Unclassified . . . . .	—	—	—	608.46
<i>Public service enterprises . . . . .</i>	<i>2,891.31</i>	<i>—</i>	<i>6,362.75</i>	<i>35,217.84</i>
Electric light . . . . .	—	—	5,790.11	19,404.14
Water . . . . .	2,891.31	—	572.64	15,813.70
All other . . . . .	—	—	—	—
<i>Cemeteries . . . . .</i>	<i>—</i>	<i>1,163.81</i>	<i>200.00</i>	<i>—</i>
<b>Municipal indebtedness . . . . .</b>	<b>273,000.00</b>	<b>389,191.56</b>	<b>259,007.13</b>	<b>310,712.59</b>
<i>From sinking funds . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources . . . . .</i>	<i>73,000.00</i>	<i>39,191.56</i>	<i>57,007.13</i>	<i>110,712.59</i>
<i>Bonds refunded, current year . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans) . . . . .</i>	<i>200,000.00</i>	<i>350,000.00</i>	<i>202,000.00</i>	<i>200,000.00</i>
<i>Warrants or orders, previous years . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers . . . . .</b>	<b>51,814.65</b>	<b>75,468.00</b>	<b>71,817.64</b>	<b>36,868.61</b>
<i>To sinking funds from revenue . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other . . . . .</i>	<i>51,814.65</i>	<i>75,468.00</i>	<i>71,817.64</i>	<i>36,868.61</i>
<b>Refunds . . . . .</b>	<b>3,212.82</b>	<b>4,392.63</b>	<b>4,681.73</b>	<b>2,835.55</b>
<b>Agency, trust, and investment . . . . .</b>	<b>327,840.09</b>	<b>220,092.51</b>	<b>289,978.20</b>	<b>271,567.24</b>
<i>Taxes and licenses for State . . . . .</i>	<i>50,578.00</i>	<i>46,706.00</i>	<i>42,108.00</i>	<i>83,490.00</i>
<i>Taxes for county . . . . .</i>	<i>37,647.09</i>	<i>—</i>	<i>26,934.19</i>	<i>48,813.50</i>
<i>Expenditures for grade crossings . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds . . . . .</i>	<i>235,434.56</i>	<i>173,359.68</i>	<i>217,126.25</i>	<i>136,680.94</i>
<i>All other . . . . .</i>	<i>4,180.44</i>	<i>26.83</i>	<i>3,809.76</i>	<i>2,582.80</i>
<b>RECAPITULATION.</b>				
Maintenance and interest . . . . .	\$944,820.76	\$911,838.53	\$1,186,268.94	\$1,306,163.91
Permanent debt (except from sinking funds) . . . . .	73,000.00	39,191.56	57,007.13	110,712.59
Sinking fund requirements from revenue . . . . .	—	—	—	—
Outlays . . . . .	22,228.71	30,510.27	18,541.15	137,444.69
Permanent debt from sinking funds . . . . .	—	—	—	—
Bonds refunded, current year . . . . .	—	—	—	—
Temporary loans . . . . .	200,000.00	350,000.00	202,000.00	200,000.00
Transfers (except to sinking funds) and refunds . . . . .	55,027.47	79,860.63	76,499.37	39,704.16
Agency, trust, and investment . . . . .	327,840.09	220,092.51	289,978.20	271,567.24
<b>Total payments . . . . .</b>	<b>\$1,622,917.03</b>	<b>\$1,631,493.50</b>	<b>\$1,830,294.79</b>	<b>\$2,065,592.59</b>
Balance on hand, including funds . . . . .	427,733.70	264,099.64	580,147.01	718,547.99
<b>GRAND TOTAL . . . . .</b>	<b>\$2,050,650.73</b>	<b>\$1,895,593.14</b>	<b>\$2,410,441.80</b>	<b>\$2,784,140.58</b>

<sup>1</sup> Includes gas, amount not specified.



TABLE I. — Summary of Financial Transactions. Towns

RECEIPTS.	Southbridge POPULATION 17,561	Greenfield POPULATION 17,020	Saugus POPULATION 16,662	Dedham POPULATION 16,659
REVENUE.	\$794,529.69	\$1,138,824.94	\$953,663.04	\$1,142,237.59
General . . . . .	712,778.65	868,541.64	808,501.75	1,019,506.41
<i>Taxes . . . . .</i>	<i>600,033.76</i>	<i>728,879.21</i>	<i>721,099.80</i>	<i>917,544.94</i>
Property, poll, and income . . . . .	528,739.70	644,925.47	687,159.51	859,990.52
Corporation, bank, etc. . . . .	71,294.06	83,953.74	33,940.29	57,551.42
<i>Licenses and permits . . . . .</i>	<i>14,486.69</i>	<i>19,439.70</i>	<i>9,476.00</i>	<i>10,768.75</i>
<i>Fines and forfeits . . . . .</i>	<i>1,048.50</i>	<i>1,218.44</i>	<i>1,461.10</i>	<i>1,984.00</i>
<i>Grants and gifts . . . . .</i>	<i>97,209.70</i>	<i>119,004.29</i>	<i>76,285.01</i>	<i>89,208.72</i>
For expenses . . . . .	97,209.70	119,004.29	68,285.01	89,208.72
For outlays . . . . .	—	—	8,000.00	—
<i>All other . . . . .</i>	<i>—</i>	<i>—</i>	<i>179.84</i>	<i>—</i>
Commercial . . . . .	81,751.04	270,283.30	145,161.29	122,731.18
<i>Special assessments . . . . .</i>	<i>498.64</i>	<i>390.75</i>	<i>6,012.78</i>	<i>15,603.62</i>
To meet expenses . . . . .	—	—	6,012.78	5,794.11
To meet outlays . . . . .	498.64	390.75	—	9,809.51
<i>Privileges . . . . .</i>	<i>15,018.36</i>	<i>20,244.64</i>	<i>14,592.86</i>	<i>17,716.17</i>
<i>Departmental . . . . .</i>	<i>62,415.66</i>	<i>96,240.44</i>	<i>58,242.94</i>	<i>64,826.98</i>
General government . . . . .	579.10	2,425.84	1,551.45	777.01
Protection of persons and property . . . . .	3,842.34	202.10	243.20	372.68
Health and sanitation . . . . .	817.92	2,922.17	3,612.97	1,015.70
Highways . . . . .	2,777.06	4,245.70	112.58	1,383.43
Charities . . . . .	39,473.58	67,673.74	42,172.77	52,440.13
Veterans' benefits . . . . .	1,890.00	2,413.79	2,110.60	4,095.75
Schools . . . . .	11,202.27	8,067.57	2,032.75	3,453.24
Libraries . . . . .	1,043.39	1,302.24	663.76	962.94
Recreation . . . . .	—	129.00	10.00	235.15
Unclassified . . . . .	790.00	6,858.29	5,732.86	90.95
<i>Public service enterprises . . . . .</i>	<i>—</i>	<i>147,822.41</i>	<i>47,500.58</i>	<i>—</i>
Electric light . . . . .	—	—	—	—
Water . . . . .	—	69,288.41	47,500.58	—
All other . . . . .	—	78,534.00	—	—
<i>Cemeteries . . . . .</i>	<i>1,884.87</i>	<i>—</i>	<i>7,214.13</i>	<i>6,145.86</i>
<i>Interest . . . . .</i>	<i>1,933.51</i>	<i>5,585.06</i>	<i>11,598.00</i>	<i>18,438.56</i>
On sinking funds . . . . .	—	—	—	—
On trust and investment funds . . . . .	773.04	2,834.46	214.22	5,855.48
All other . . . . .	1,160.47	2,750.60	11,383.78	12,583.08
NON-REVENUE.	\$582,672.22	\$394,371.80	\$698,634.13	\$400,759.04
Offsets to outlays . . . . .	—	—	—	12,717.13
<i>Departmental . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>12,717.13</i>
<i>Public service enterprises . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness . . . . .	375,385.50	—	450,000.00	200,000.00
<i>Loans, general purposes . . . . .</i>	<i>75,000.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans) . . . . .</i>	<i>300,000.00</i>	<i>—</i>	<i>450,000.00</i>	<i>200,000.00</i>
<i>Unpaid warrants or orders, current year . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums . . . . .</i>	<i>385.50</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers . . . . .	76,664.86	165,923.56	29,766.57	4,688.35
<i>From sinking funds . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other . . . . .</i>	<i>76,664.86</i>	<i>165,923.56</i>	<i>29,766.57</i>	<i>4,688.35</i>
Refunds . . . . .	1,817.91	2,888.04	5,077.71	3,294.59
Agency, trust, and investment . . . . .	128,803.95	225,560.20	213,789.85	180,058.97
<i>Taxes and licenses for State . . . . .</i>	<i>30,260.00</i>	<i>58,211.00</i>	<i>30,008.00</i>	<i>50,094.00</i>
<i>Taxes for county . . . . .</i>	<i>25,966.04</i>	<i>73,020.06</i>	<i>25,590.75</i>	<i>29,288.10</i>
<i>Reimbursements for grade crossings . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds . . . . .</i>	<i>70,659.51</i>	<i>91,772.61</i>	<i>154,613.11</i>	<i>98,356.87</i>
<i>All other . . . . .</i>	<i>1,918.40</i>	<i>2,556.53</i>	<i>3,577.99</i>	<i>2,320.00</i>
RECAPITULATION.				
Revenue and offsets to outlays . . . . .	\$794,529.69	\$1,138,824.94	\$953,663.04	\$1,154,954.72
Premiums . . . . .	385.50	—	—	—
Municipal indebtedness . . . . .	375,000.00	—	450,000.00	200,000.00
Transfers and refunds . . . . .	78,482.77	168,811.60	34,844.28	7,982.94
Agency, trust, and investment . . . . .	128,803.95	225,560.20	213,789.85	180,058.97
Total receipts . . . . .	\$1,377,201.91	\$1,533,196.74	\$1,652,297.17	\$1,542,996.63
Balance on hand, including funds . . . . .	393,764.67	576,850.51	103,792.57	205,909.83
GRAND TOTAL . . . . .	\$1,770,966.58	\$2,110,047.25	\$1,756,089.74	\$1,748,906.46



## Graded According to Population of 1945 — Continued.

PAYMENTS.	Southbridge POPULATION 17,561	Greenfield POPULATION 17,020	Saugus POPULATION 16,662	Dedham POPULATION 16,659
<b>Maintenance . . . . .</b>	<b>\$678,615.72</b>	<b>\$971,207.78</b>	<b>\$783,338.82</b>	<b>\$961,028.74</b>
<i>Departmental . . . . .</i>	<i>673,005.83</i>	<i>872,557.57</i>	<i>718,925.19</i>	<i>947,786.09</i>
General government . . . . .	44,567.26	45,825.79	73,281.08	47,234.11
Protection of persons and property . . . . .	119,098.73	106,087.29	108,376.18	138,173.31
Health and sanitation . . . . .	32,093.36	40,709.15	44,749.11	45,295.22
Highways . . . . .	60,154.79	99,200.02	44,272.59	97,177.97
Charities . . . . .	117,978.91	180,542.41	122,691.34	181,136.48
Veterans' benefits . . . . .	11,156.04	19,323.16	14,176.59	13,117.67
Schools . . . . .	243,534.06	313,188.19	263,838.84	366,111.50
Libraries . . . . .	13,061.94	20,571.56	11,187.32	21,409.00
Recreation . . . . .	5,538.37	15,359.12	5,865.51	12,488.39
Pensions . . . . .	14,492.97	22,354.61	16,312.46	16,797.93
Unclassified . . . . .	11,329.40	9,396.27	14,174.17	8,844.51
<i>Public service enterprises . . . . .</i>	<i>—</i>	<i>96,859.17</i>	<i>46,193.08</i>	<i>—</i>
Electric light . . . . .	—	—	—	—
Water . . . . .	—	38,591.27	46,193.08	—
All other . . . . .	—	58,267.90	—	—
<i>Cemeteries . . . . .</i>	<i>4,738.58</i>	<i>—</i>	<i>16,991.07</i>	<i>13,015.55</i>
<i>Administration of trust funds . . . . .</i>	<i>871.31</i>	<i>1,791.04</i>	<i>1,229.48</i>	<i>227.10</i>
<b>Interest . . . . .</b>	<b>4,611.42</b>	<b>2,033.26</b>	<b>16,786.76</b>	<b>4,128.65</b>
<i>Loans, general purposes . . . . .</i>	<i>4,611.42</i>	<i>818.26</i>	<i>16,786.76</i>	<i>4,128.65</i>
<i>Loans, public service enterprises . . . . .</i>	<i>—</i>	<i>1,265.00</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays . . . . .</b>	<b>64,603.01</b>	<b>4,902.17</b>	<b>37,248.32</b>	<b>20,551.36</b>
<i>Departmental . . . . .</i>	<i>64,603.01</i>	<i>3,282.91</i>	<i>33,352.15</i>	<i>18,051.56</i>
General government . . . . .	—	—	616.27	5,167.21
Protection of persons and property . . . . .	5,839.24	—	655.49	256.48
Health and sanitation . . . . .	5,188.13	—	5,594.61	9,791.01
Highways . . . . .	4,606.05	1,927.00	13,900.78	405.00
Charities . . . . .	1,249.00	—	—	1,020.83
Schools . . . . .	1,737.77	1,355.91	585.00	—
Libraries . . . . .	—	—	—	—
Recreation . . . . .	2,720.26	—	—	1,411.03
Unclassified . . . . .	43,262.56	—	12,000.00	—
<i>Public service enterprises . . . . .</i>	<i>—</i>	<i>1,619.26</i>	<i>3,281.17</i>	<i>—</i>
Electric light . . . . .	—	—	—	—
Water . . . . .	—	1,619.26	3,281.17	—
All other . . . . .	—	—	—	—
<i>Cemeteries . . . . .</i>	<i>—</i>	<i>—</i>	<i>615.00</i>	<i>2,499.80</i>
<b>Municipal indebtedness . . . . .</b>	<b>318,300.00</b>	<b>10,000.00</b>	<b>510,914.09</b>	<b>204,527.09</b>
<i>From sinking funds . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources . . . . .</i>	<i>18,300.00</i>	<i>10,000.00</i>	<i>60,914.09</i>	<i>4,527.09</i>
<i>Bonds refunded, current year . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans) . . . . .</i>	<i>300,000.00</i>	<i>—</i>	<i>450,000.00</i>	<i>200,000.00</i>
<i>Warrants or orders, previous years . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers . . . . .</b>	<b>76,664.86</b>	<b>165,923.56</b>	<b>29,766.57</b>	<b>4,688.35</b>
<i>To sinking funds from revenue . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other . . . . .</i>	<i>76,664.86</i>	<i>165,923.56</i>	<i>29,766.57</i>	<i>4,688.35</i>
<b>Refunds . . . . .</b>	<b>1,817.91</b>	<b>2,888.04</b>	<b>5,077.71</b>	<b>3,294.59</b>
<b>Agency, trust, and investment . . . . .</b>	<b>202,664.72</b>	<b>385,131.31</b>	<b>236,431.27</b>	<b>178,703.75</b>
<i>Taxes and licenses for State . . . . .</i>	<i>30,260.00</i>	<i>58,211.00</i>	<i>30,008.00</i>	<i>50,094.00</i>
<i>Taxes for county . . . . .</i>	<i>25,966.04</i>	<i>73,020.06</i>	<i>25,590.75</i>	<i>29,288.10</i>
<i>Expenditures for grade crossings . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds . . . . .</i>	<i>144,520.28</i>	<i>251,343.72</i>	<i>177,254.53</i>	<i>97,013.75</i>
<i>All other . . . . .</i>	<i>1,918.40</i>	<i>2,556.53</i>	<i>3,577.99</i>	<i>2,307.90</i>
<b>RECAPITULATION.</b>				
Maintenance and interest . . . . .	\$683,227.14	\$973,291.04	\$800,125.58	\$965,157.39
Permanent debt (except from sinking funds) . . . . .	18,300.00	10,000.00	60,914.09	4,527.09
Sinking fund requirements from revenue . . . . .	—	—	—	—
Outlays . . . . .	64,603.01	4,902.17	37,248.32	20,551.36
Permanent debt from sinking funds . . . . .	—	—	—	—
Bonds refunded, current year . . . . .	—	—	—	—
Temporary loans . . . . .	300,000.00	—	450,000.00	200,000.00
Transfers (except to sinking funds) and refunds . . . . .	78,482.77	168,811.60	34,844.28	7,982.94
Agency, trust, and investment . . . . .	202,664.72	385,131.31	236,431.27	178,703.75
<b>Total payments . . . . .</b>	<b>\$1,347,277.64</b>	<b>\$1,542,136.12</b>	<b>\$1,619,563.54</b>	<b>\$1,376,922.53</b>
<b>Balance on hand, including funds . . . . .</b>	<b>423,688.94</b>	<b>567,911.13</b>	<b>136,526.20</b>	<b>371,983.93</b>
<b>GRAND TOTAL . . . . .</b>	<b>\$1,770,966.58</b>	<b>\$2,110,047.25</b>	<b>\$1,756,089.74</b>	<b>\$1,748,906.46</b>

TABLE I. — Summary of Financial Transactions. Town

RECEIPTS.	Norwood POPULATION 16,508	Milford POPULATION 15,801	Natick POPULATION 15,789	Winchester POPULATION 15,300
<b>REVENUE.</b>	<b>\$1,675,497.31</b>	<b>\$828,596.85</b>	<b>\$1,190,736.83</b>	<b>\$1,168,000.63</b>
<b>General . . . . .</b>	<b>1,118,594.97</b>	<b>723,337.55</b>	<b>870,790.11</b>	<b>1,007,008.43</b>
<i>Taxes . . . . .</i>	<i>997,215.44</i>	<i>608,773.14</i>	<i>737,476.41</i>	<i>947,975.12</i>
Property, poll, and income . . . . .	841,677.55	565,435.22	684,315.16	873,589.26
Corporation, bank, etc. . . . .	155,537.89	43,337.92	53,161.25	74,385.86
<i>Licenses and permits . . . . .</i>	<i>13,913.00</i>	<i>23,386.25</i>	<i>4,930.50</i>	<i>1,018.50</i>
<i>Fines and forfeits . . . . .</i>	<i>490.00</i>	<i>39.77</i>	<i>1,466.00</i>	<i>1,338.50</i>
<i>Grants and gifts . . . . .</i>	<i>106,766.53</i>	<i>91,138.39</i>	<i>126,917.20</i>	<i>55,685.90</i>
For expenses . . . . .	106,766.53	91,138.39	126,917.20	55,685.90
For outlays . . . . .	—	—	—	—
All other . . . . .	210.00	—	—	990.41
<b>Commercial . . . . .</b>	<b>556,902.34</b>	<b>105,259.30</b>	<b>319,946.72</b>	<b>160,992.20</b>
<i>Special assessments . . . . .</i>	<i>4,994.61</i>	<i>2,438.59</i>	<i>4.20</i>	<i>9,297.05</i>
To meet expenses . . . . .	—	—	4.20	—
To meet outlays . . . . .	4,994.61	2,438.59	—	9,297.05
<i>Privileges . . . . .</i>	<i>15,010.08</i>	<i>14,068.08</i>	<i>16,538.86</i>	<i>22,130.32</i>
<i>Departmental . . . . .</i>	<i>81,399.07</i>	<i>32,171.75</i>	<i>222,824.50</i>	<i>136,445.86</i>
General government . . . . .	1,163.28	1,254.89	36.40	2,386.27
Protection of persons and property . . . . .	2,619.75	233.60	1,958.15	1,976.28
Health and sanitation . . . . .	2,746.86	2,649.00	34,941.05	6,400.59
Highways . . . . .	1,495.42	2,239.71	2,008.00	1,965.28
Charities . . . . .	35,640.94	71,119.97	174,900.97	17,011.51
Veterans' benefits . . . . .	2,295.65	2,070.15	1,357.75	1,326.73
Schools . . . . .	25,433.43	2,258.03	5,940.92	3,601.83
Libraries . . . . .	1,070.43	212.92	1,680.51	874.37
Recreation . . . . .	770.13	98.43	—	6.00
Unclassified . . . . .	8,163.18	35.05	.75	1,897.00
<i>Public service enterprises . . . . .</i>	<i>438,225.02</i>	<i>—</i>	<i>70,791.10</i>	<i>75,630.92</i>
Electric light . . . . .	343,703.69	—	—	—
Water . . . . .	94,521.33	—	70,791.10	75,630.92
All other . . . . .	—	—	—	—
<i>Cemeteries . . . . .</i>	<i>14,131.88</i>	<i>1,407.78</i>	<i>—</i>	<i>13,283.49</i>
<i>Interest . . . . .</i>	<i>3,141.68</i>	<i>5,173.10</i>	<i>9,788.06</i>	<i>4,204.58</i>
On sinking funds . . . . .	—	—	—	—
On trust and investment funds . . . . .	69.40	—	5,262.37	952.81
All other . . . . .	3,072.28	5,173.10	4,525.69	3,251.75
<b>NON-REVENUE.</b>	<b>\$593,026.10</b>	<b>\$454,172.15</b>	<b>\$596,052.56</b>	<b>\$555,708.81</b>
<b>Offsets to outlays . . . . .</b>	<b>6,494.08</b>	<b>1,540.00</b>	<b>14,118.84</b>	<b>7,512.47</b>
<i>Departmental . . . . .</i>	<i>6,217.78</i>	<i>1,540.00</i>	<i>12,972.85</i>	<i>7,344.85</i>
<i>Public service enterprises . . . . .</i>	<i>276.30</i>	<i>—</i>	<i>1,145.99</i>	<i>167.62</i>
<i>Cemeteries . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness . . . . .</b>	<b>194,359.60</b>	<b>297,000.00</b>	<b>400,000.00</b>	<b>100,000.00</b>
<i>Loans, general purposes . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans) . . . . .</i>	<i>150,000.00</i>	<i>297,000.00</i>	<i>400,000.00</i>	<i>100,000.00</i>
<i>Unpaid warrants or orders, current year . . . . .</i>	<i>44,359.60</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers . . . . .</b>	<b>163,573.46</b>	<b>5,769.59</b>	<b>10,484.44</b>	<b>106,666.89</b>
<i>From sinking funds . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other . . . . .	163,573.46	5,769.59	10,484.44	106,666.89
<b>Refunds . . . . .</b>	<b>2,116.79</b>	<b>5,333.07</b>	<b>4,359.60</b>	<b>1,782.55</b>
<b>Agency, trust, and investment . . . . .</b>	<b>226,482.17</b>	<b>144,529.49</b>	<b>167,089.68</b>	<b>339,746.90</b>
<i>Taxes and licenses for State . . . . .</i>	<i>52,635.00</i>	<i>30,613.00</i>	<i>39,703.00</i>	<i>64,735.00</i>
<i>Taxes for county . . . . .</i>	<i>30,773.73</i>	<i>26,277.64</i>	<i>25,386.25</i>	<i>41,407.45</i>
<i>Reimbursements for grade crossings . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds . . . . .</i>	<i>139,377.29</i>	<i>84,546.56</i>	<i>99,648.23</i>	<i>230,088.96</i>
All other . . . . .	3,696.15	3,092.29	2,347.20	3,515.49
<b>RECAPITULATION:</b>				
Revenue and offsets to outlays . . . . .	\$1,681,991.39	\$830,136.85	\$1,204,855.67	\$1,175,513.10
Premiums . . . . .	—	—	—	—
Municipal indebtedness . . . . .	194,359.60	297,000.00	400,000.00	100,000.00
Transfers and refunds . . . . .	165,690.25	11,102.66	14,844.04	108,449.44
Agency, trust, and investment . . . . .	226,482.17	144,529.49	167,089.68	339,746.90
<b>Total receipts . . . . .</b>	<b>\$2,268,523.41</b>	<b>\$1,282,769.00</b>	<b>\$1,786,789.39</b>	<b>\$1,723,709.44</b>
Balance on hand, including funds . . . . .	437,684.89	123,146.15	340,622.53	351,013.51
<b>GRAND TOTAL . . . . .</b>	<b>\$2,706,208.30</b>	<b>\$1,405,915.15</b>	<b>\$2,127,411.92</b>	<b>\$2,074,722.95</b>

1 Includes \$12 from administration of trust funds.

2 Includes \$104,414.20 from Leonard Morse Hospital.

PAYMENTS.	Norwood POPULATION 16,508	Milford POPULATION 15,801	Natick POPULATION 15,789	Winchester POPULATION 15,300
Maintenance . . . . .	\$1,278,599.84	\$729,842.71	\$1,004,946.89	\$922,092.46
<i>Departmental</i> . . . . .	974,589.42	726,801.97	980,117.92	863,830.70
General government . . . . .	105,603.61	46,207.86	49,035.93	57,241.68
Protection of persons and property . . . . .	131,299.29	78,397.81	109,641.50	150,362.23
Health and sanitation . . . . .	62,066.47	39,592.27	46,664.08	68,547.15
Highways . . . . .	57,508.68	80,165.73	80,984.78	90,247.53
Charities . . . . .	125,289.14	191,330.70	1322,346.78	51,923.90
Veterans' benefits . . . . .	12,867.48	26,064.48	8,742.87	5,255.56
Schools . . . . .	372,423.98	226,037.99	303,431.64	328,672.38
Libraries . . . . .	21,803.36	6,611.54	19,806.99	25,898.91
Recreation . . . . .	22,255.69	5,223.94	6,590.81	35,696.72
Pensions . . . . .	27,695.52	13,064.36	23,169.07	35,250.63
Unclassified . . . . .	35,746.20	14,055.29	9,703.47	14,734.01
<i>Public service enterprises</i> . . . . .	291,792.47	—	24,698.22	42,319.36
Electric light . . . . .	253,177.33	—	—	—
Water . . . . .	38,615.14	—	24,698.22	42,319.36
All other . . . . .	—	—	—	—
<i>Cemeteries</i> . . . . .	11,836.96	2,731.28	—	14,646.65
<i>Administration of trust funds</i> . . . . .	380.99	309.46	130.75	1,295.75
Interest . . . . .	13,165.68	8,739.49	8,249.02	12,441.60
<i>Loans, general purposes</i> . . . . .	12,146.93	8,739.49	7,334.02	12,441.60
<i>Loans, public service enterprises</i> . . . . .	1,018.75	—	915.00	—
<i>Loans, cemeteries</i> . . . . .	—	—	—	—
Outlays . . . . .	42,729.89	4,249.96	41,603.97	17,521.99
<i>Departmental</i> . . . . .	25,047.28	4,249.96	29,802.51	14,893.80
General government . . . . .	—	216.00	1,427.60	—
Protection of persons and property . . . . .	—	2,065.98	733.00	3,136.13
Health and sanitation . . . . .	13,233.90	1,332.49	2,774.12	8,729.61
Highways . . . . .	8,189.30	635.49	16,113.96	2,778.06
Charities . . . . .	—	—	—	—
Schools . . . . .	2,105.61	—	—	—
Libraries . . . . .	—	—	—	250.00
Recreation . . . . .	1,518.47	—	8,753.83	—
Unclassified . . . . .	—	—	—	—
<i>Public service enterprises</i> . . . . .	16,832.62	—	11,801.46	2,191.27
Electric light . . . . .	6,905.63	—	—	—
Water . . . . .	9,926.99	—	11,801.46	2,191.27
All other . . . . .	—	—	—	—
<i>Cemeteries</i> . . . . .	849.99	—	—	436.92
Municipal indebtedness . . . . .	319,428.33	349,208.06	536,250.00	161,277.60
<i>From sinking funds</i> . . . . .	—	—	—	—
<i>From revenue and other sources</i> . . . . .	125,113.20	50,608.06	36,250.00	61,277.60
<i>Bonds refunded, current year</i> . . . . .	150,000.00	298,600.00	500,000.00	100,000.00
<i>Temporary loans (including revenue loans)</i> . . . . .	44,315.13	—	—	—
<i>Warrants or orders, previous years</i> . . . . .	—	—	—	—
Transfers . . . . .	163,573.46	5,769.59	10,484.44	106,666.89
<i>To sinking funds from revenue</i> . . . . .	—	—	—	—
<i>All other</i> . . . . .	163,573.46	5,769.59	10,484.44	106,666.89
Refunds . . . . .	2,116.79	5,333.07	4,359.60	1,782.55
Agency, trust, and investment . . . . .	378,687.46	133,007.67	118,567.33	432,183.90
<i>Taxes and licenses for State</i> . . . . .	52,635.00	30,613.00	39,708.00	64,735.00
<i>Taxes for county</i> . . . . .	30,773.73	26,277.64	25,386.25	41,407.45
<i>Expenditures for grade crossings</i> . . . . .	—	—	—	—
<i>Sinking and other permanent funds</i> . . . . .	291,306.28	73,031.94	51,079.88	322,546.36
<i>All other</i> . . . . .	3,972.45	3,085.09	2,393.20	3,495.09

# RECAPITULATION.

Maintenance and interest . . . . .	\$1,291,765.52	\$738,582.20	\$1,013,195.91	\$934,534.06
Permanent debt (except from sinking funds) . . . . .	125,113.20	50,608.06	36,250.00	61,277.60
Sinking fund requirements from revenue . . . . .	—	—	—	—
Outlays . . . . .	42,729.89	4,249.96	41,603.97	17,521.99
Permanent debt from sinking funds . . . . .	—	—	—	—
Bonds refunded, current year . . . . .	—	—	—	—
Temporary loans . . . . .	194,315.13	298,600.00	500,000.00	100,000.00
Transfers (except to sinking funds) and refunds . . . . .	165,690.25	11,102.66	14,844.04	108,449.44
Agency, trust, and investment . . . . .	378,687.46	133,007.67	118,567.33	432,183.90
Total payments . . . . .	\$2,198,301.45	\$1,236,150.55	\$1,724,461.25	\$1,653,966.99
Balance on hand, including funds . . . . .	507,906.85	169,764.60	402,950.67	420,755.96
GRAND TOTAL . . . . .	\$2,706,208.30	\$1,405,915.15	\$2,127,411.92	\$2,074,722.95

<sup>1</sup> Includes \$128,851.60 for Leonard Morse Hospital.



TABLE I. — *Summary of Financial Transactions.* Towns

RECEIPTS.	Danvers POPULATION 14,614	Needham POPULATION 14,507	Lexington POPULATION 14,452	Plymouth POPULATION 13,536
<b>REVENUE.</b>	<b>\$1,077,834.94</b>	<b>\$1,118,630.30</b>	<b>\$979,359.33</b>	<b>\$1,150,117.98</b>
<b>General . . . . .</b>	<b>595,366.49</b>	<b>898,799.24</b>	<b>774,029.48</b>	<b>937,927.91</b>
<i>Taxes . . . . .</i>	<i>529,565.67</i>	<i>839,257.58</i>	<i>704,465.16</i>	<i>785,157.58</i>
Property, poll, and income . . . . .	494,719.06	776,110.17	655,902.54	698,309.54
Corporation, bank, etc. . . . .	34,846.61	63,147.41	48,562.62	86,848.04
<i>Licenses and permits . . . . .</i>	<i>8,417.53</i>	<i>1,452.00</i>	<i>2,943.25</i>	<i>16,817.50</i>
<i>Fines and forfeits . . . . .</i>	<i>350.65</i>	<i>318.50</i>	<i>142.50</i>	<i>599.23</i>
<i>Grants and gifts . . . . .</i>	<i>56,357.64</i>	<i>57,641.17</i>	<i>63,124.66</i>	<i>135,328.60</i>
For expenses . . . . .	56,357.64	57,641.17	63,124.66	135,328.60
For outlays . . . . .	—	—	—	—
<i>All other . . . . .</i>	<i>675.00</i>	<i>129.99</i>	<i>3,353.91</i>	<i>25.00</i>
<b>Commercial . . . . .</b>	<b>482,468.45</b>	<b>219,831.06</b>	<b>205,329.85</b>	<b>212,190.07</b>
<i>Special assessments . . . . .</i>	<i>5,437.14</i>	<i>22,337.19</i>	<i>7,074.95</i>	<i>243.50</i>
To meet expenses . . . . .	113.50	14,242.21	7,007.49	163.50
To meet outlays . . . . .	5,323.64	8,094.98	67.46	80.00
<i>Privileges . . . . .</i>	<i>13,274.08</i>	<i>20,355.25</i>	<i>17,593.89</i>	<i>15,046.43</i>
<i>Departmental . . . . .</i>	<i>78,016.21</i>	<i>90,390.40</i>	<i>81,582.57</i>	<i>134,641.23</i>
General government . . . . .	69.30	583.87	2,231.01	1,613.59
Protection of persons and property . . . . .	316.69	1,704.52	2,098.04	1,073.77
Health and sanitation . . . . .	2,389.95	1,991.37	3,058.56	2,472.00
Highways . . . . .	565.06	2,939.09	18,871.86	5,884.40
Charities . . . . .	160,465.19	275,280.83	39,819.11	105,339.90
Veterans' benefits . . . . .	3,565.00	2,511.75	507.00	634.00
Schools . . . . .	8,834.31	3,150.35	12,051.19	15,899.35
Libraries . . . . .	790.71	939.41	2,048.87	—
Recreation . . . . .	—	1,209.18	41.88	1,724.22
Unclassified . . . . .	1,020.00	80.03	855.05	—
<i>Public service enterprises . . . . .</i>	<i>374,231.58</i>	<i>79,771.02</i>	<i>84,778.29</i>	<i>51,915.30</i>
Electric light . . . . .	284,727.00	—	—	—
Water . . . . .	89,504.58	79,771.02	84,778.29	49,592.10
All other . . . . .	—	—	—	2,323.20
<i>Cemeteries . . . . .</i>	<i>—</i>	<i>—</i>	<i>7,597.94</i>	<i>7,748.70</i>
<i>Interest . . . . .</i>	<i>11,509.44</i>	<i>6,977.20</i>	<i>6,702.21</i>	<i>2,594.86</i>
On sinking funds . . . . .	—	—	—	—
On trust and investment funds . . . . .	9,687.24	1,991.41	1,905.92	375.85
All other . . . . .	1,822.20	4,985.79	4,796.29	2,219.01
<b>NON-REVENUE.</b>	<b>\$162,135.27</b>	<b>\$274,758.21</b>	<b>\$174,784.10</b>	<b>\$239,377.64</b>
<b>Offsets to outlays . . . . .</b>	<b>1,559.27</b>	<b>5,545.77</b>	<b>709.63</b>	<b>—</b>
<i>Departmental . . . . .</i>	<i>900.00</i>	<i>5,496.67</i>	<i>709.63</i>	<i>—</i>
<i>Public service enterprises . . . . .</i>	<i>659.27</i>	<i>49.10</i>	<i>—</i>	<i>—</i>
<i>Cemeteries . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness . . . . .</b>	<b>—</b>	<b>—</b>	<b>2,000.00</b>	<b>—</b>
<i>Loans, general purposes . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans) . . . . .</i>	<i>—</i>	<i>—</i>	<i>2,000.00</i>	<i>—</i>
<i>Unpaid warrants or orders, current year . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers . . . . .</b>	<b>9,005.53</b>	<b>51,486.56</b>	<b>4,898.93</b>	<b>42,230.37</b>
<i>From sinking funds . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other . . . . .</i>	<i>9,005.53</i>	<i>51,486.56</i>	<i>4,898.93</i>	<i>42,230.37</i>
<b>Refunds . . . . .</b>	<b>766.76</b>	<b>2,870.62</b>	<b>4,413.38</b>	<b>2,788.16</b>
<b>Agency, trust, and investment . . . . .</b>	<b>150,803.71</b>	<b>214,855.26</b>	<b>162,762.16</b>	<b>194,359.11</b>
<i>Taxes and licenses for State . . . . .</i>	<i>26,862.00</i>	<i>50,457.00</i>	<i>45,496.00</i>	<i>45,133.00</i>
<i>Taxes for county . . . . .</i>	<i>22,907.85</i>	<i>29,500.33</i>	<i>29,101.31</i>	<i>38,857.86</i>
<i>Reimbursements for grade crossings . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds . . . . .</i>	<i>99,113.26</i>	<i>132,398.33</i>	<i>84,829.95</i>	<i>107,406.53</i>
<i>All other . . . . .</i>	<i>1,920.60</i>	<i>2,499.60</i>	<i>3,334.90</i>	<i>2,961.72</i>
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays . . . . .	\$1,079,394.21	\$1,124,176.07	\$980,068.96	\$1,150,117.98
Premiums . . . . .	—	—	2,000.00	—
Municipal indebtedness . . . . .	—	—	9,312.31	45,018.53
Transfers and refunds . . . . .	9,772.29	54,357.18	162,762.16	194,359.11
Agency, trust, and investment . . . . .	150,803.71	214,855.26	—	—
<b>Total receipts . . . . .</b>	<b>\$1,239,970.21</b>	<b>\$1,393,388.51</b>	<b>\$1,154,143.43</b>	<b>\$1,389,495.62</b>
<i>Balance on hand, including funds . . . . .</i>	<i>401,221.17</i>	<i>304,019.11</i>	<i>335,870.97</i>	<i>327,971.99</i>
<b>GRAND TOTAL . . . . .</b>	<b>\$1,641,191.38</b>	<b>\$1,697,407.62</b>	<b>\$1,540,014.40</b>	<b>\$1,717,467.61</b>

<sup>1</sup> Includes \$24,227.19 from Hunt Memorial Hospital.<sup>2</sup> Includes \$48,081.71 from Glover Memorial Hospital.



## Graded According to Population of 1945 — Continued.

PAYMENTS.	Danvers POPULATION 14,614	Needham POPULATION 14,507	Lexington POPULATION 14,452	Plymouth POPULATION 13,536
<b>Maintenance . . . . .</b>	<b>\$885,194.57</b>	<b>\$886,922.43</b>	<b>\$751,480.29</b>	<b>\$999,865.81</b>
<i>Departmental . . . . .</i>	<i>606,103.26</i>	<i>851,299.05</i>	<i>713,868.88</i>	<i>934,792.57</i>
General government . . . . .	25,423.77	60,839.42	62,012.95	46,700.19
Protection of persons and property . . . . .	78,955.97	123,694.80	97,629.14	108,448.49
Health and sanitation . . . . .	35,881.80	52,501.27	35,608.86	62,289.89
Highways . . . . .	70,457.20	59,795.45	83,851.36	84,799.49
Charities . . . . .	134,072.61	214,531.60	106,777.49	289,295.61
Veterans' benefits . . . . .	10,351.05	28,150.18	2,844.67	7,289.67
Schools . . . . .	210,453.67	304,639.65	263,523.19	270,164.86
Libraries . . . . .	11,082.25	16,604.25	18,392.47	14,076.35
Recreation . . . . .	5,837.85	20,077.70	14,034.96	14,075.45
Pensions . . . . .	16,384.86	24,687.21	16,963.31	27,838.92
Unclassified . . . . .	7,202.23	19,777.52	12,230.48	9,813.65
<i>Public service enterprises . . . . .</i>	<i>278,464.27</i>	<i>32,409.04</i>	<i>27,227.57</i>	<i>44,148.22</i>
Electric light . . . . .	226,589.63	—	—	—
Water . . . . .	51,874.64	32,409.04	27,227.57	41,291.58
All other . . . . .	—	—	—	2,856.64
<i>Cemeteries . . . . .</i>	<i>—</i>	<i>—</i>	<i>9,913.16</i>	<i>20,493.10</i>
<i>Administration of trust funds . . . . .</i>	<i>627.04</i>	<i>214.34</i>	<i>170.68</i>	<i>431.92</i>
<b>Interest . . . . .</b>	<b>9,278.06</b>	<b>12,702.37</b>	<b>16,184.89</b>	<b>2,410.00</b>
<i>Loans, general purposes . . . . .</i>	<i>6,255.56</i>	<i>12,662.37</i>	<i>6,812.29</i>	<i>2,410.00</i>
<i>Loans, public service enterprises . . . . .</i>	<i>3,022.50</i>	<i>40.00</i>	<i>9,372.60</i>	<i>—</i>
<i>Loans, cemeteries . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays . . . . .</b>	<b>69,735.59</b>	<b>38,621.28</b>	<b>13,328.90</b>	<b>21,931.88</b>
<i>Departmental . . . . .</i>	<i>44,691.01</i>	<i>38,323.56</i>	<i>11,694.31</i>	<i>19,974.44</i>
General government . . . . .	—	1,965.48	415.63	1,705.00
Protection of persons and property . . . . .	249.80	5,066.18	4,354.57	2,456.26
Health and sanitation . . . . .	35,981.69	9,740.66	18.20	—
Highways . . . . .	6,009.52	189.64	1,767.00	10,924.86
Charities . . . . .	—	349.60	—	—
Schools . . . . .	500.00	7,584.39	1,347.36	3,000.00
Libraries . . . . .	—	—	394.50	—
Recreation . . . . .	470.00	11,589.65	3,397.05	1,888.32
Unclassified . . . . .	1,480.00	1,772.96	—	—
<i>Public service enterprises . . . . .</i>	<i>25,044.58</i>	<i>292.72</i>	<i>1,634.59</i>	<i>1,957.44</i>
Electric light . . . . .	13,315.31	—	—	—
Water . . . . .	11,729.27	292.72	1,634.59	1,957.44
All other . . . . .	—	—	—	—
<i>Cemeteries . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness . . . . .</b>	<b>50,500.00</b>	<b>59,567.59</b>	<b>79,801.13</b>	<b>27,500.00</b>
<i>From sinking funds . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources . . . . .</i>	<i>50,000.00</i>	<i>59,567.59</i>	<i>77,801.13</i>	<i>27,500.00</i>
<i>Bonds refunded, current year . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans) . . . . .</i>	<i>500.00</i>	<i>—</i>	<i>2,000.00</i>	<i>—</i>
<i>Warrants or orders, previous years . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers . . . . .</b>	<b>9,005.53</b>	<b>51,486.56</b>	<b>4,898.93</b>	<b>42,230.37</b>
<i>To sinking funds from revenue . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other . . . . .</i>	<i>9,005.53</i>	<i>51,486.56</i>	<i>4,898.93</i>	<i>42,230.37</i>
<b>Refunds . . . . .</b>	<b>766.76</b>	<b>2,870.62</b>	<b>4,413.38</b>	<b>2,788.16</b>
<b>Agency, trust, and investment . . . . .</b>	<b>151,070.92</b>	<b>265,240.93</b>	<b>158,873.26</b>	<b>237,804.43</b>
<i>Taxes and licenses for State . . . . .</i>	<i>26,862.00</i>	<i>50,457.00</i>	<i>45,496.00</i>	<i>45,133.00</i>
<i>Taxes for county . . . . .</i>	<i>22,907.85</i>	<i>29,500.33</i>	<i>29,101.31</i>	<i>38,857.86</i>
<i>Expenditures for grade crossings . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds . . . . .</i>	<i>99,380.47</i>	<i>182,855.40</i>	<i>80,943.45</i>	<i>150,817.05</i>
<i>All other . . . . .</i>	<i>1,920.60</i>	<i>2,428.20</i>	<i>3,332.50</i>	<i>2,966.52</i>
<b>RECAPITULATION.</b>				
Maintenance and interest . . . . .	\$894,472.63	\$899,624.80	\$767,665.18	\$1,002,275.81
Permanent debt (except from sinking funds) . . . . .	50,000.00	59,567.59	77,801.13	27,500.00
Sinking fund requirements from revenue . . . . .	—	—	—	—
Outlays . . . . .	69,735.59	38,621.28	13,328.90	21,931.88
Permanent debt from sinking funds . . . . .	—	—	—	—
Bonds refunded, current year . . . . .	—	—	—	—
Temporary loans . . . . .	500.00	—	2,000.00	—
Transfers (except to sinking funds) and refunds . . . . .	9,772.29	54,357.18	9,312.31	45,018.53
Agency, trust, and investment . . . . .	151,070.92	265,240.93	158,873.26	237,804.43
<b>Total payments . . . . .</b>	<b>\$1,175,551.43</b>	<b>\$1,317,411.78</b>	<b>\$1,028,980.78</b>	<b>\$1,334,530.65</b>
Balance on hand, including funds . . . . .	465,639.95	379,995.84	511,033.62	382,936.96
<b>GRAND TOTAL . . . . .</b>	<b>\$1,641,191.38</b>	<b>\$1,697,407.62</b>	<b>\$1,540,014.40</b>	<b>\$1,717,467.61</b>

<sup>1</sup> Includes \$31,651.78 for Hunt Memorial Hospital.<sup>2</sup> Includes \$61,156.55 for Glover Memorial Hospital.<sup>3</sup> For Glover Memorial Hospital.<sup>4</sup> Includes \$782 paid from balances of Federal grants for outlays and \$118.81 from water assessment fund.

TABLE I. — Summary of Financial Transactions. Towns

RECEIPTS.	Webster POPULATION 13,534	Clinton POPULATION 12,736	Adams POPULATION 12,724	Marblehead POPULATION 12,524
<b>REVENUE.</b>	<b>\$682,662.44</b>	<b>\$822,665.83</b>	<b>\$644,456.50</b>	<b>\$1,198,383.14</b>
<b>General . . . . .</b>	<b>545,020.69</b>	<b>661,156.63</b>	<b>496,287.17</b>	<b>782,877.66</b>
<i>Taxes . . . . .</i>	<i>462,627.61</i>	<i>560,533.13</i>	<i>417,714.62</i>	<i>699,812.94</i>
Property, poll, and income . . . . .	406,095.98	499,603.06	309,672.90	653,680.16
Corporation, bank, etc. . . . .	56,531.63	50,930.07	108,041.72	46,132.78
<i>Licenses and permits . . . . .</i>	<i>15,454.16</i>	<i>12,904.44</i>	<i>15,476.98</i>	<i>5,119.25</i>
<i>Fines and forfeits . . . . .</i>	<i>183.00</i>	<i>402.87</i>	<i>1,559.00</i>	<i>36.00</i>
<i>Grants and gifts . . . . .</i>	<i>66,504.92</i>	<i>97,025.09</i>	<i>61,236.57</i>	<i>77,889.47</i>
For expenses . . . . .	66,504.92	97,025.09	60,134.79	77,889.47
For outlays . . . . .	—	—	1,101.78	—
All other . . . . .	251.00	291.10	—	20.00
<b>Commercial . . . . .</b>	<b>137,641.75</b>	<b>161,509.20</b>	<b>148,169.33</b>	<b>415,505.48</b>
<i>Special assessments . . . . .</i>	<i>811.03</i>	<i>—</i>	<i>1,452.60</i>	<i>7,764.14</i>
To meet expenses . . . . .	—	—	—	7,764.14
To meet outlays . . . . .	811.03	—	1,452.60	—
<i>Privileges . . . . .</i>	<i>10,603.98</i>	<i>9,617.28</i>	<i>10,079.20</i>	<i>17,739.30</i>
<i>Departmental . . . . .</i>	<i>66,641.66</i>	<i>97,247.09</i>	<i>116,907.32</i>	<i>173,290.06</i>
General government . . . . .	223.45	846.51	2,105.69	763.96
Protection of persons and property . . . . .	3,392.00	2,547.70	194.25	726.75
Health and sanitation . . . . .	1,179.05	1,500.27	1,473.03	2,173.59
Highways . . . . .	2,252.66	2,565.04	1,437.39	762.35
Charities . . . . .	47,660.10	79,421.22	99,954.63	66,170.40
Veterans' benefits . . . . .	1,560.88	2,394.75	1,172.00	730.00
Schools . . . . .	9,907.19	5,123.93	9,972.49	847.15
Libraries . . . . .	466.33	173.35	572.84	824.01
Recreation . . . . .	—	—	—	183.35
Unclassified . . . . .	—	2,674.32	20.00	1,088.50
<i>Public service enterprises . . . . .</i>	<i>50,565.23</i>	<i>40,896.10</i>	<i>—</i>	<i>304,324.58</i>
Electric light . . . . .	—	—	—	215,403.42
Water . . . . .	50,565.23	40,896.10	—	88,921.16
All other . . . . .	—	—	—	—
<i>Cemeteries . . . . .</i>	<i>2,947.96</i>	<i>8,709.15</i>	<i>5,936.55</i>	<i>5,019.50</i>
<i>Interest . . . . .</i>	<i>6,071.89</i>	<i>5,009.58</i>	<i>13,793.66</i>	<i>7,367.90</i>
On sinking funds . . . . .	—	—	—	—
On trust and investment funds . . . . .	1,088.98	435.17	12,339.67	4,104.47
All other . . . . .	4,982.91	4,574.41	1,453.99	3,263.43
<b>NON-REVENUE.</b>	<b>\$382,632.95</b>	<b>\$263,067.76</b>	<b>\$338,525.71</b>	<b>\$239,013.84</b>
<b>Offsets to outlays . . . . .</b>	<b>350.00</b>	<b>19,512.89</b>	<b>—</b>	<b>100.00</b>
<i>Departmental . . . . .</i>	<i>350.00</i>	<i>19,512.89</i>	<i>—</i>	<i>100.00</i>
<i>Public service enterprises . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness . . . . .</b>	<b>202,000.00</b>	<b>104,660.00</b>	<b>100,000.00</b>	<b>—</b>
<i>Loans, general purposes . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans) . . . . .</i>	<i>202,000.00</i>	<i>104,660.00</i>	<i>100,000.00</i>	<i>—</i>
<i>Unpaid warrants or orders, current year . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers . . . . .</b>	<b>77,781.89</b>	<b>5,596.04</b>	<b>61,834.45</b>	<b>30,865.34</b>
<i>From sinking funds . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other . . . . .	77,781.89	5,596.04	61,834.45	30,865.34
<b>Refunds . . . . .</b>	<b>920.94</b>	<b>2,795.01</b>	<b>1,690.04</b>	<b>3,147.01</b>
<b>Agency, trust, and investment . . . . .</b>	<b>101,580.12</b>	<b>130,503.82</b>	<b>175,001.22</b>	<b>204,901.49</b>
<i>Taxes and licenses for State . . . . .</i>	<i>23,385.00</i>	<i>22,284.00</i>	<i>22,990.00</i>	<i>43,076.00</i>
<i>Taxes for county . . . . .</i>	<i>19,214.87</i>	<i>19,111.01</i>	<i>17,021.61</i>	<i>36,735.11</i>
<i>Reimbursements for grade crossings . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds . . . . .</i>	<i>57,417.85</i>	<i>88,081.41</i>	<i>133,439.81</i>	<i>123,227.78</i>
All other . . . . .	1,562.40	1,027.40	1,549.80	1,862.60
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays . . . . .	\$683,012.44	\$842,178.72	\$644,456.50	\$1,198,483.14
Premiums . . . . .	—	—	—	—
Municipal indebtedness . . . . .	202,000.00	104,660.00	100,000.00	—
Transfers and refunds . . . . .	78,702.83	8,391.05	63,524.49	34,012.35
Agency, trust, and investment . . . . .	101,580.12	130,503.82	175,001.22	204,901.49
<b>Total receipts . . . . .</b>	<b>\$1,065,295.39</b>	<b>\$1,085,733.59</b>	<b>\$982,982.21</b>	<b>\$1,437,396.98</b>
Balance on hand, including funds . . . . .	171,318.28	159,147.51	201,728.70	382,889.65
<b>GRAND TOTAL . . . . .</b>	<b>\$1,236,613.67</b>	<b>\$1,244,881.10</b>	<b>\$1,184,710.91</b>	<b>\$1,820,286.63</b>

1 Includes \$108.50 from administration of trust funds.

2 Includes \$61,209.66 from Plunkett Memorial Hospital.

3 Includes \$18,689.06 from Mary A. Alley Hospital.

## Graded According to Population of 1945 — Continued.

PAYMENTS.	Webster POPULATION 13,534	Clinton POPULATION 12,736	Adams POPULATION 12,724	Marblehead POPULATION 12,524
Maintenance . . . . .	\$558,502.39	\$701,499.36	\$526,304.96	\$1,001,943.69
<i>Departmental</i> . . . . .	531,218.76	651,303.43	510,355.33	775,653.02
General government . . . . .	46,456.57	35,720.86	28,484.04	53,409.94
Protection of persons and property . . . . .	57,722.51	72,979.53	29,486.25	113,233.39
Health and sanitation . . . . .	32,469.55	26,522.77	20,749.12	59,857.67
Highways . . . . .	45,639.30	63,468.27	38,718.61	76,811.66
Charities . . . . .	144,253.07	224,971.51	193,408.60	217,962.06
Veterans' benefits . . . . .	7,611.40	14,678.64	6,592.55	8,600.27
Schools . . . . .	160,786.67	172,838.60	161,877.26	219,599.18
Libraries . . . . .	12,179.30	15,807.24	12,220.68	10,655.15
Recreation . . . . .	3,507.66	4,981.81	1,099.03	14,533.17
Pensions . . . . .	9,765.31	13,008.12	6,712.92	25,980.40
Unclassified . . . . .	10,827.42	6,326.08	11,011.27	13,310.13
<i>Public service enterprises</i> . . . . .	22,320.67	36,387.48	—	211,677.92
Electric light . . . . .	—	—	—	154,670.15
Water . . . . .	22,320.67	36,366.78	—	57,007.77
All other . . . . .	—	20.70	—	—
<i>Cemeteries</i> . . . . .	3,981.72	13,375.25	15,012.02	13,783.93
<i>Administration of trust funds</i> . . . . .	981.24	343.20	937.61	828.82
Interest . . . . .	3,027.34	2,476.29	3,796.11	13,706.25
<i>Loans, general purposes</i> . . . . .	2,652.34	2,476.29	3,796.11	12,761.25
<i>Loans, public service enterprises</i> . . . . .	375.00	—	—	945.00
<i>Loans, cemeteries</i> . . . . .	—	—	—	—
Outlays . . . . .	13,443.94	10,653.25	21,559.42	42,598.23
<i>Departmental</i> . . . . .	12,504.16	5,920.36	19,094.82	35,564.59
General government . . . . .	1,131.50	—	1,767.25	351.92
Protection of persons and property . . . . .	1,156.93	49.60	—	7,891.88
Health and sanitation . . . . .	739.09	74.05	3,976.08	8,472.01
Highways . . . . .	8,880.74	3,994.24	7,919.18	2,232.25
Charities . . . . .	—	—	3,057.95	1,925.22
Schools . . . . .	595.90	—	1,874.90	12,431.51
Libraries . . . . .	—	—	—	—
Recreation . . . . .	—	1,802.47	499.46	1,088.25
Unclassified . . . . .	—	—	—	1,171.55
<i>Public service enterprises</i> . . . . .	440.40	—	—	7,033.64
Electric light . . . . .	—	—	—	7,033.64
Water . . . . .	440.40	—	—	—
All other . . . . .	—	—	—	—
<i>Cemeteries</i> . . . . .	499.38	4,732.89	2,464.60	—
Municipal indebtedness . . . . .	222,340.29	130,149.23	123,500.00	45,000.00
<i>From sinking funds</i> . . . . .	—	—	—	—
<i>From revenue and other sources</i> . . . . .	21,340.29	26,549.23	23,500.00	45,000.00
<i>Bonds refunded, current year</i> . . . . .	—	—	—	—
<i>Temporary loans (including revenue loans)</i> . . . . .	201,000.00	103,600.00	100,000.00	—
<i>Warrants or orders, previous years</i> . . . . .	—	—	—	—
Transfers . . . . .	77,781.89	5,596.04	61,834.45	30,865.34
<i>To sinking funds from revenue</i> . . . . .	—	—	—	—
<i>All other</i> . . . . .	77,781.89	5,596.04	61,834.45	30,865.34
Refunds . . . . .	920.94	2,795.01	1,690.04	3,147.01
Agency, trust, and investment . . . . .	174,248.92	130,900.13	217,151.90	235,060.00
<i>Taxes and licenses for State</i> . . . . .	22,385.00	22,384.00	22,990.00	43,076.00
<i>Taxes for county</i> . . . . .	19,214.87	19,111.01	17,021.61	36,735.11
<i>Expenditures for grade crossings</i> . . . . .	—	—	—	—
<i>Sinking and other permanent funds</i> . . . . .	131,086.65	88,471.12	175,590.49	153,394.69
<i>All other</i> . . . . .	1,562.40	1,034.00	1,549.80	1,854.20
RECAPITULATION.				
Maintenance and interest . . . . .	\$561,529.73	\$703,885.65	\$530,101.07	\$1,015,649.94
Permanent debt (except from sinking funds) . . . . .	21,340.29	26,549.23	23,500.00	45,000.00
Sinking fund requirements from revenue . . . . .	—	—	—	—
Outlays . . . . .	13,443.94	10,653.25	21,559.42	42,598.23
Permanent debt from sinking funds . . . . .	—	—	—	—
Bonds refunded, current year . . . . .	—	—	—	—
Temporary loans . . . . .	201,000.00	103,600.00	100,000.00	—
Transfers (except to sinking funds) and refunds . . . . .	78,702.83	8,391.05	63,524.49	34,012.35
Agency, trust, and investment . . . . .	174,248.92	130,900.13	217,151.90	235,060.00
Total payments . . . . .	\$1,050,265.71	\$983,979.31	\$955,836.88	\$1,372,320.52
Balance on hand, including funds . . . . .	186,347.96	260,901.79	228,874.03	447,966.11
GRAND TOTAL . . . . .	\$1,236,613.67	\$1,244,881.10	\$1,184,710.91	\$1,820,286.63

<sup>1</sup> Includes \$82,018.61 for Plunkett Memorial Hospital.<sup>2</sup> Includes \$32,854.19 for Mary A. Alley Hospital.<sup>3</sup> Includes \$2,707.17 for Plunkett Memorial Hospital.<sup>4</sup> For Mary A. Alley Hospital.



TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Reading POPULATION 12,327	Fairhaven POPULATION 12,072	Stoneham POPULATION 12,032	Andover POPULATION 11,920
<b>REVENUE.</b>	<b>\$1,445,760.99</b>	<b>\$607,245.07</b>	<b>\$792,283.90</b>	<b>\$799,541.18</b>
<b>General . . . . .</b>	<b>780,266.06</b>	<b>518,825.89</b>	<b>646,413.42</b>	<b>668,004.05</b>
<i>Taxes . . . . .</i>	<i>698,613.09</i>	<i>430,162.53</i>	<i>578,724.34</i>	<i>604,653.29</i>
Property, poll, and income . . . . .	649,996.93	396,284.07	545,729.89	498,682.37
Corporation, bank, etc. . . . .	48,616.16	33,878.46	32,994.45	105,970.92
<i>Licenses and permits . . . . .</i>	<i>707.25</i>	<i>3,624.50</i>	<i>815.50</i>	<i>4,233.50</i>
<i>Fines and forfeits . . . . .</i>	<i>1,371.50</i>	<i>275.00</i>	<i>2,599.50</i>	<i>614.20</i>
<i>Grants and gifts . . . . .</i>	<i>78,950.22</i>	<i>81,821.41</i>	<i>60,810.66</i>	<i>58,503.06</i>
For expenses . . . . .	78,950.22	81,821.41	60,840.66	58,503.06
For outlays . . . . .	—	—	—	—
All other . . . . .	621.00	2,942.45	3,433.42	—
<b>Commercial . . . . .</b>	<b>665,494.93</b>	<b>88,419.18</b>	<b>145,870.48</b>	<b>131,537.13</b>
<i>Special assessments . . . . .</i>	<i>5,580.46</i>	<i>38.00</i>	<i>4,987.22</i>	<i>1,761.73</i>
To meet expenses . . . . .	734.00	—	831.35	1,703.09
To meet outlays . . . . .	4,846.46	38.00	4,155.87	58.64
<i>Privileges . . . . .</i>	<i>12,798.02</i>	<i>11,586.63</i>	<i>12,719.85</i>	<i>15,512.09</i>
<i>Departmental . . . . .</i>	<i>126,154.07</i>	<i>65,062.88</i>	<i>258,377.98</i>	<i>38,378.45</i>
General government . . . . .	1,208.78	957.96	1,916.45	697.56
Protection of persons and property . . . . .	2,095.14	224.54	698.74	147.29
Health and sanitation . . . . .	13,255.01	1,496.91	2,349.13	1,541.15
Highways . . . . .	14,341.20	1,383.76	4,922.67	1,065.71
Charities . . . . .	58,969.79	52,879.94	45,011.79	31,340.97
Veterans' benefits . . . . .	2,452.74	995.73	2,002.12	777.00
Schools . . . . .	29,034.47	7,098.29	980.41	1,005.89
Libraries . . . . .	793.17	—	267.67	917.46
Recreation . . . . .	—	—	5.00	—
Unclassified . . . . .	14,003.77	25.75	2,724.00	885.42
<i>Public service enterprises . . . . .</i>	<i>508,119.43</i>	<i>4,421.38</i>	<i>57,515.96</i>	<i>62,060.17</i>
Electric light . . . . .	448,224.17	—	—	—
Water . . . . .	59,895.26	1,832.49	57,509.16	62,012.62
All other . . . . .	—	2,588.89	6.80	47.55
<i>Cemeteries . . . . .</i>	<i>7,877.66</i>	<i>—</i>	<i>7,734.43</i>	<i>4,253.25</i>
<i>Interest . . . . .</i>	<i>4,965.29</i>	<i>7,310.29</i>	<i>4,035.04</i>	<i>9,571.44</i>
On sinking funds . . . . .	—	—	—	—
On trust and investment funds . . . . .	718.80	4,905.06	551.67	6,429.49
All other . . . . .	4,246.49	2,405.23	3,483.37	3,141.95
<b>NON-REVENUE.</b>	<b>\$347,577.21</b>	<b>\$289,642.96</b>	<b>\$240,913.68</b>	<b>\$294,699.25</b>
<b>Offsets to outlays . . . . .</b>	<b>—</b>	<b>—</b>	<b>500.00</b>	<b>1,069.13</b>
<i>Departmental . . . . .</i>	<i>—</i>	<i>—</i>	<i>500.00</i>	<i>558.50</i>
<i>Public service enterprises . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>510.63</i>
<i>Cemeteries . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal Indebtedness . . . . .</b>	<b>2,000.00</b>	<b>141,400.00</b>	<b>100,000.00</b>	<b>1,000.00</b>
<i>Loans, general purposes . . . . .</i>	<i>—</i>	<i>40,000.00</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans) . . . . .</i>	<i>2,000.00</i>	<i>101,400.00</i>	<i>100,000.00</i>	<i>1,000.00</i>
<i>Unpaid warrants or orders, current year . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers . . . . .</b>	<b>78,255.23</b>	<b>38,412.41</b>	<b>1,591.49</b>	<b>81,914.32</b>
<i>From sinking funds . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other . . . . .	78,255.23	38,412.41	1,591.49	81,914.32
<b>Refunds . . . . .</b>	<b>3,672.96</b>	<b>2,054.43</b>	<b>3,344.98</b>	<b>341.09</b>
<b>Agency, trust, and investment . . . . .</b>	<b>263,649.02</b>	<b>107,776.12</b>	<b>135,477.21</b>	<b>210,374.71</b>
<i>Taxes and licenses for State . . . . .</i>	<i>34,485.00</i>	<i>22,143.00</i>	<i>29,060.00</i>	<i>36,300.00</i>
<i>Taxes for county . . . . .</i>	<i>22,058.18</i>	<i>19,952.19</i>	<i>18,575.31</i>	<i>30,956.56</i>
<i>Reimbursements for grade crossings . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds . . . . .</i>	<i>204,220.35</i>	<i>63,978.33</i>	<i>84,589.31</i>	<i>139,731.40</i>
All other . . . . .	2,885.49	1,702.60	3,252.59	3,383.75
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays . . . . .	\$1,445,760.99	\$607,245.07	\$792,783.90	\$800,610.31
Premiums . . . . .	—	—	—	—
Municipal indebtedness . . . . .	2,000.00	141,400.00	100,000.00	1,000.00
Transfers and refunds . . . . .	81,928.19	40,466.84	4,936.47	82,255.41
Agency, trust, and investment . . . . .	263,649.02	107,776.12	135,477.21	210,374.71
<b>Total receipts . . . . .</b>	<b>\$1,793,338.20</b>	<b>\$896,888.03</b>	<b>\$1,033,197.58</b>	<b>\$1,094,240.43</b>
Balance on hand, including funds . . . . .	260,413.07	78,218.46	173,183.08	286,340.92
<b>GRAND TOTAL . . . . .</b>	<b>\$2,053,751.27</b>	<b>\$975,806.49</b>	<b>\$1,206,380.66</b>	<b>\$1,380,581.35</b>

1 Includes \$100 from administration of trust funds.

2 Includes \$10 from administration of trust funds.



## Graded According to Population of 1945 — Continued.

PAYMENTS.	Reading POPULATION 12,327	Fairhaven POPULATION 12,072	Stoneham POPULATION 12,032	Andover POPULATION 11,920
<b>Maintenance . . . . .</b>	<b>\$1,144,518.01</b>	<b>\$565,131.14</b>	<b>\$648,445.84</b>	<b>\$626,929.24</b>
<i>Departmental . . . . .</i>	<i>779,194.10</i>	<i>563,569.45</i>	<i>611,851.86</i>	<i>579,513.51</i>
General government . . . . .	38,635.20	34,269.83	39,943.25	32,970.65
Protection of persons and property . . . . .	95,760.51	88,691.42	80,513.40	78,026.25
Health and sanitation . . . . .	44,181.80	37,765.89	40,358.03	29,585.63
Highways . . . . .	81,182.49	55,797.31	52,904.58	77,544.47
Charities . . . . .	155,446.89	143,938.72	126,339.29	95,098.97
Veterans' benefits . . . . .	11,128.86	4,049.33	6,127.39	2,958.81
Schools . . . . .	293,314.06	175,421.39	183,686.08	205,386.31
Libraries . . . . .	9,629.32	—	10,908.26	20,235.04
Recreation . . . . .	10,327.71	4,492.11	14,301.57	9,653.89
Pensions . . . . .	20,750.04	8,622.21	16,521.28	16,836.67
Unclassified . . . . .	18,837.22	10,521.24	10,248.73	11,216.82
<i>Public service enterprises . . . . .</i>	<i>350,730.80</i>	<i>1,047.67</i>	<i>25,844.34</i>	<i>37,218.14</i>
Electric light . . . . .	321,678.09	—	—	—
Water . . . . .	29,052.71	694.96	25,799.34	37,117.44
All other . . . . .	—	352.71	45.00	100.70
<i>Cemeteries . . . . .</i>	<i>13,785.18</i>	<i>—</i>	<i>10,147.27</i>	<i>9,330.01</i>
<i>Administration of trust funds . . . . .</i>	<i>807.93</i>	<i>514.02</i>	<i>602.37</i>	<i>867.58</i>
<b>Interest . . . . .</b>	<b>7,091.13</b>	<b>4,616.13</b>	<b>11,159.88</b>	<b>6,495.77</b>
<i>Loans, general purposes . . . . .</i>	<i>4,828.63</i>	<i>3,411.13</i>	<i>4,293.86</i>	<i>6,495.77</i>
<i>Loans, public service enterprises . . . . .</i>	<i>2,262.50</i>	<i>1,205.00</i>	<i>6,866.02</i>	<i>—</i>
<i>Loans, cemeteries . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays . . . . .</b>	<b>37,263.03</b>	<b>938.68</b>	<b>43,782.23</b>	<b>30,572.38</b>
<i>Departmental . . . . .</i>	<i>31,853.57</i>	<i>938.68</i>	<i>41,231.22</i>	<i>29,327.27</i>
General government . . . . .	616.35	—	270.09	—
Protection of persons and property . . . . .	2,285.43	—	17,041.20	558.50
Health and sanitation . . . . .	6,064.27	—	15,910.30	6,084.00
Highways . . . . .	6,505.19	—	2,813.13	11,193.41
Charities . . . . .	—	—	—	—
Schools . . . . .	16,382.33	938.68	4,798.65	6.64
Libraries . . . . .	—	—	—	—
Recreation . . . . .	—	—	397.85	—
Unclassified . . . . .	—	—	—	11,484.72
<i>Public service enterprises . . . . .</i>	<i>4,959.99</i>	<i>—</i>	<i>2,551.01</i>	<i>1,245.11</i>
Electric light . . . . .	4,363.81	—	—	—
Water . . . . .	596.18	—	2,551.01	1,245.11
All other . . . . .	—	—	—	—
<i>Cemeteries . . . . .</i>	<i>449.47</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness . . . . .</b>	<b>77,979.92</b>	<b>129,777.67</b>	<b>165,422.08</b>	<b>27,000.00</b>
<i>From sinking funds . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources . . . . .</i>	<i>75,979.92</i>	<i>28,377.67</i>	<i>65,422.08</i>	<i>26,000.00</i>
<i>Bonds refunded, current year . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans) . . . . .</i>	<i>2,000.00</i>	<i>101,400.00</i>	<i>100,000.00</i>	<i>1,000.00</i>
<i>Warrants or orders, previous years . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers . . . . .</b>	<b>78,255.23</b>	<b>38,412.41</b>	<b>1,591.49</b>	<b>81,914.32</b>
<i>To sinking funds from revenue . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other . . . . .</i>	<i>78,255.23</i>	<i>38,412.41</i>	<i>1,591.49</i>	<i>81,914.32</i>
<b>Refunds . . . . .</b>	<b>3,672.96</b>	<b>2,054.43</b>	<b>3,344.98</b>	<b>341.09</b>
<b>Agency, trust, and investment . . . . .</b>	<b>260,043.24</b>	<b>141,462.26</b>	<b>137,733.53</b>	<b>283,367.13</b>
<i>Taxes and licenses for State . . . . .</i>	<i>34,485.00</i>	<i>22,143.00</i>	<i>29,060.00</i>	<i>36,300.00</i>
<i>Taxes for county . . . . .</i>	<i>22,058.18</i>	<i>19,952.19</i>	<i>18,575.31</i>	<i>30,956.56</i>
<i>Expenditures for grade crossings . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds . . . . .</i>	<i>200,616.57</i>	<i>97,661.47</i>	<i>86,840.23</i>	<i>212,707.02</i>
<i>All other . . . . .</i>	<i>2,883.49</i>	<i>1,702.60</i>	<i>3,257.99</i>	<i>3,403.55</i>
<b>RECAPITULATION.</b>				
Maintenance and interest . . . . .	\$1,151,609.14	\$569,747.27	\$659,605.72	\$633,425.01
Permanent debt (except from sinking funds) . . . . .	175,979.92	28,377.67	65,422.08	26,000.00
Sinking fund requirements from revenue . . . . .	—	—	—	—
Outlays . . . . .	37,263.03	938.68	43,782.23	30,572.38
Permanent debt from sinking funds . . . . .	—	—	—	—
Bonds refunded, current year . . . . .	—	—	—	—
Temporary loans . . . . .	2,000.00	101,400.00	100,000.00	1,000.00
Transfers (except to sinking funds) and refunds . . . . .	81,928.19	40,466.84	4,936.47	82,255.41
Agency, trust, and investment . . . . .	260,043.24	141,462.26	137,733.53	283,367.13
<b>Total payments . . . . .</b>	<b>\$1,608,823.52</b>	<b>\$882,392.72</b>	<b>\$1,011,480.03</b>	<b>\$1,056,619.93</b>
Balance on hand, including funds . . . . .	444,927.75	93,413.77	194,900.63	323,961.42
<b>GRAND TOTAL . . . . .</b>	<b>\$2,053,751.27</b>	<b>\$975,806.49</b>	<b>\$1,206,380.66</b>	<b>\$1,380,581.35</b>

<sup>1</sup> Includes \$2,000 paid from offsets to outlays.

TABLE I. — Summary of Financial Transactions. Towns

RECEIPTS.	Swampscott POPULATION 11,835	Athol POPULATION 11,804	North Attleborough POPULATION 11,552	Amesbury POPULATION 10,824
REVENUE.	\$963,693.49	\$683,655.94	\$711,311.38	\$685,068.59
General . . . . .	825,962.21	547,106.18	387,505.91	485,404.84
<i>Taxes</i> . . . . .	764,492.89	467,839.32	309,331.08	393,903.29
Property, poll, and income . . . . .	714,096.29	367,964.33	270,901.24	358,388.50
Corporation, bank, etc. . . . .	50,396.60	99,874.99	38,429.84	35,514.79
<i>Licenses and permits</i> . . . . .	2,722.50	10,277.50	12,097.25	7,360.50
<i>Fines and forfeits</i> . . . . .	89.50	670.06	1,352.00	429.80
<i>Grants and gifts</i> . . . . .	58,079.94	63,319.30	63,079.38	82,714.88
For expenses . . . . .	58,079.94	68,319.30	63,079.38	82,714.88
For outlays . . . . .	—	—	—	—
<i>All other</i> . . . . .	577.38	—	1,646.20	996.37
Commercial . . . . .	137,731.28	136,549.76	323,805.47	199,663.75
<i>Special assessments</i> . . . . .	3,485.66	—	548.14	13.72
To meet expenses . . . . .	2,031.45	—	—	13.72
To meet outlays . . . . .	1,454.21	—	548.14	—
<i>Privileges</i> . . . . .	17,063.15	12,070.94	13,755.94	9,752.58
<i>Departmental</i> . . . . .	43,400.13	66,632.41	170,347.38	135,657.26
General government . . . . .	341.28	1,260.83	3.20	826.00
Protection of persons and property . . . . .	307.00	658.53	538.78	3,280.91
Health and sanitation . . . . .	940.21	10,211.21	11,730.00	908.10
Highways . . . . .	—	1,956.62	1,995.58	487.02
Charities . . . . .	36,770.95	42,507.47	43,060.15	114,552.22
Veterans' benefits . . . . .	1,954.00	844.00	458.50	1,705.50
Schools . . . . .	1,333.55	7,096.72	12,004.73	13,364.65
Libraries . . . . .	1,168.24	435.03	290.70	475.30
Recreation . . . . .	464.40	671.00	—	—
Unclassified . . . . .	120.50	991.00	1,265.74	57.56
<i>Public service enterprises</i> . . . . .	62,209.63	50,958.84	232,493.08	47,808.58
Electric light . . . . .	—	—	193,949.68	—
Water . . . . .	62,209.63	50,958.84	38,543.40	47,808.58
All other . . . . .	—	—	—	—
<i>Cemeteries</i> . . . . .	7,712.25	5,527.30	—	2,520.71
<i>Interest</i> . . . . .	3,860.46	1,360.27	6,660.93	3,910.90
On sinking funds . . . . .	—	—	—	—
On trust and investment funds . . . . .	580.57	644.53	2,910.72	2,617.81
All other . . . . .	3,279.89	715.74	3,750.21	1,293.09
NON-REVENUE	\$401,373.28	\$183,454.32	\$163,971.69	\$270,903.18
Offsets to outlays . . . . .	172.85	—	1,000.00	50.00
<i>Departmental</i> . . . . .	172.85	—	1,000.00	—
<i>Public service enterprises</i> . . . . .	—	—	—	50.00
<i>Cemeteries</i> . . . . .	—	—	—	—
Municipal indebtedness . . . . .	224,000.00	—	—	100,000.00
<i>Loans, general purposes</i> . . . . .	24,000.00	—	—	—
<i>Loans, public service enterprises</i> . . . . .	—	—	—	—
<i>Loans, cemeteries</i> . . . . .	—	—	—	—
<i>Bonds refunded, current year</i> . . . . .	—	—	—	—
<i>Temporary loans (including revenue loans)</i> . . . . .	200,000.00	—	—	100,000.00
<i>Unpaid warrants or orders, current year</i> . . . . .	—	—	—	—
<i>Premiums</i> . . . . .	—	—	—	—
Transfers . . . . .	9,173.64	51,382.14	53,714.42	38,896.67
<i>From sinking funds</i> . . . . .	—	—	—	—
<i>All other</i> . . . . .	9,173.64	51,382.14	53,714.42	38,896.67
Refunds . . . . .	5,693.79	461.54	842.10	2,508.98
Agency, trust, and investment . . . . .	162,333.00	131,610.64	108,415.17	129,447.53
<i>Taxes and licenses for State</i> . . . . .	46,222.00	26,136.00	20,701.00	16,103.00
<i>Taxes for county</i> . . . . .	39,418.01	22,434.66	18,643.85	13,724.07
<i>Reimbursements for grade crossings</i> . . . . .	—	—	—	—
<i>Sinking and other permanent funds</i> . . . . .	74,015.73	80,684.78	67,158.59	97,967.46
<i>All other</i> . . . . .	2,677.26	2,355.20	1,911.73	1,653.30
RECAPITULATION.				
Revenue and offsets to outlays . . . . .	\$963,866.34	\$683,655.94	\$712,311.38	\$685,118.59
Premiums . . . . .	—	—	—	—
Municipal indebtedness . . . . .	224,000.00	—	—	100,000.00
Transfers and refunds . . . . .	14,867.43	51,843.68	54,556.52	41,405.65
Agency, trust, and investment . . . . .	162,333.00	131,610.64	108,415.17	129,447.53
Total receipts . . . . .	\$1,365,066.77	\$867,110.26	\$875,283.07	\$955,971.77
Balance on hand, including funds . . . . .	353,045.64	266,957.54	383,536.39	176,639.77
GRAND TOTAL . . . . .	\$1,718,112.41	\$1,134,067.80	\$1,258,818.46	\$1,132,611.54

<sup>1</sup> Includes \$4.74 from administration of trust funds.<sup>2</sup> Includes \$47,872.93 from Amesbury Hospital.

## Graded according to Population of 1945 — Continued.

PAYMENTS.	Swampscott POPULATION 11,835	Athol POPULATION 11,804	North Attleborough POPULATION 11,552	Amesbury POPULATION 10,824
<b>Maintenance . . . . .</b>	<b>\$778,095.21</b>	<b>\$589,718.14</b>	<b>\$646,540.59</b>	<b>\$609,965.47</b>
<i>Departmental . . . . .</i>	<i>740,794.31</i>	<i>535,972.62</i>	<i>477,681.53</i>	<i>577,855.72</i>
General government . . . . .	53,135.97	27,974.44	25,235.51	29,284.19
Protection of persons and property . . . . .	116,348.26	66,955.00	64,182.35	64,217.02
Health and sanitation . . . . .	57,083.78	21,479.52	31,967.65	23,470.16
Highways . . . . .	113,421.61	55,467.72	48,450.94	55,456.96
Charities . . . . .	85,006.97	130,521.52	<sup>1</sup> 123,054.19	<sup>2</sup> 239,520.38
Veterans' benefits . . . . .	4,352.27	9,762.03	7,756.27	3,530.51
Schools . . . . .	229,740.03	188,634.26	144,872.01	137,151.01
Libraries . . . . .	14,266.32	8,039.85	9,344.62	8,958.02
Recreation . . . . .	31,186.27	5,783.94	4,510.46	2,336.11
Pensions . . . . .	23,475.52	11,776.87	11,785.06	10,179.47
Unclassified . . . . .	12,777.31	9,577.47	6,525.47	3,751.89
<i>Public service enterprises . . . . .</i>	<i>27,286.18</i>	<i>43,049.82</i>	<i>168,725.47</i>	<i>27,937.31</i>
Electric light . . . . .	—	—	—	—
Water . . . . .	27,286.18	43,049.82	23,136.28	27,937.31
All other . . . . .	—	—	—	—
<i>Cemeteries . . . . .</i>	<i>9,241.84</i>	<i>10,445.78</i>	<i>—</i>	<i>3,528.17</i>
<i>Administration of trust funds . . . . .</i>	<i>772.88</i>	<i>249.92</i>	<i>130.59</i>	<i>644.27</i>
<b>Interest . . . . .</b>	<b>22,340.08</b>	<b>3,947.93</b>	<b>—</b>	<b>1,054.49</b>
<i>Loans, general purposes . . . . .</i>	<i>12,673.46</i>	<i>3,790.43</i>	<i>—</i>	<i>334.49</i>
<i>Loans, public service enterprises . . . . .</i>	<i>9,666.62</i>	<i>157.50</i>	<i>—</i>	<i>720.00</i>
<i>Loans, cemeteries . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays . . . . .</b>	<b>60,361.29</b>	<b>12,903.32</b>	<b>36,438.24</b>	<b>16,754.83</b>
<i>Departmental . . . . .</i>	<i>54,169.90</i>	<i>7,423.99</i>	<i>19,824.68</i>	<i>15,357.11</i>
General government . . . . .	32,912.53	—	—	—
Protection of persons and property . . . . .	455.00	1,734.07	1,237.00	1,475.84
Health and sanitation . . . . .	6,212.38	3,172.99	5,238.40	1,248.33
Highways . . . . .	5,290.91	—	6,209.60	—
Charities . . . . .	—	—	—	<sup>3</sup> 59.46
Schools . . . . .	—	—	1,224.18	11,773.48
Libraries . . . . .	—	—	—	—
Recreation . . . . .	9,299.08	—	—	800.00
Unclassified . . . . .	—	2,516.93	5,915.50	—
<i>Public service enterprises . . . . .</i>	<i>6,191.39</i>	<i>5,279.33</i>	<i>16,613.56</i>	<i>1,397.72</i>
Electric light . . . . .	—	—	8,291.16	—
Water . . . . .	6,191.39	5,279.33	8,322.40	1,397.72
All other . . . . .	—	—	—	—
<i>Cemeteries . . . . .</i>	<i>—</i>	<i>200.00</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness . . . . .</b>	<b>455,510.80</b>	<b>25,800.00</b>	<b>—</b>	<b>113,500.00</b>
<i>From sinking funds . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources . . . . .</i>	<i>55,510.80</i>	<i>21,600.00</i>	<i>—</i>	<i>13,500.00</i>
<i>Bonds refunded, current year . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans) . . . . .</i>	<i>400,000.00</i>	<i>4,200.00</i>	<i>—</i>	<i>100,000.00</i>
<i>Warrants or orders, previous years . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers . . . . .</b>	<b>9,173.64</b>	<b>51,382.14</b>	<b>53,714.42</b>	<b>38,896.67</b>
<i>To sinking funds from revenue . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other . . . . .</i>	<i>9,173.64</i>	<i>51,382.14</i>	<i>53,714.42</i>	<i>38,896.67</i>
<b>Refunds . . . . .</b>	<b>5,693.79</b>	<b>461.54</b>	<b>842.10</b>	<b>2,508.98</b>
<b>Agency, trust, and investment . . . . .</b>	<b>171,012.33</b>	<b>180,657.61</b>	<b>158,199.00</b>	<b>158,983.80</b>
<i>Taxes and licenses for State . . . . .</i>	<i>46,222.00</i>	<i>26,136.00</i>	<i>20,701.00</i>	<i>16,103.00</i>
<i>Taxes for county . . . . .</i>	<i>39,418.01</i>	<i>22,434.66</i>	<i>18,643.85</i>	<i>13,724.07</i>
<i>Expenditures for grade crossings . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds . . . . .</i>	<i>82,676.46</i>	<i>129,731.75</i>	<i>116,942.42</i>	<i>127,497.13</i>
<i>All other . . . . .</i>	<i>2,695.86</i>	<i>2,355.20</i>	<i>1,911.73</i>	<i>1,659.60</i>

## RECAPITULATION.

Maintenance and interest . . . . .	\$800,435.29	\$593,666.07	\$646,540.59	\$611,019.96
Permanent debt (except from sinking funds) . . . . .	55,510.80	21,600.00	—	13,500.00
Sinking fund requirements from revenue . . . . .	—	—	—	—
Outlays . . . . .	60,361.29	12,903.32	36,438.24	16,754.83
Permanent debt from sinking funds . . . . .	—	—	—	—
Bonds refunded, current year . . . . .	—	—	—	—
Temporary loans . . . . .	400,000.00	4,200.00	—	100,000.00
Transfers (except to sinking funds) and refunds . . . . .	14,867.43	51,843.68	54,556.52	41,405.65
Agency, trust, and investment . . . . .	171,012.33	180,657.61	158,199.00	158,983.80
<b>Total payments . . . . .</b>	<b>\$1,502,187.14</b>	<b>\$864,870.68</b>	<b>\$895,734.35</b>	<b>\$941,664.24</b>
<i>Balance on hand, including funds . . . . .</i>	<i>215,925.27</i>	<i>269,197.12</i>	<i>363,084.11</i>	<i>190,947.30</i>
<b>GRAND TOTAL . . . . .</b>	<b>\$1,718,112.41</b>	<b>\$1,134,067.80</b>	<b>\$1,258,818.46</b>	<b>\$1,132,611.54</b>

<sup>1</sup> Includes \$2,514.77 for Mackreth Memorial Emergency Hospital.<sup>2</sup> Includes \$61,471.68 for Amesbury Hospital.<sup>3</sup> For Amesbury Hospital.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Easthampton POPULATION 10,578	Northbridge POPULATION 10,212	Dartmouth POPULATION 9,909	Palmer POPULATION 9,716
<b>REVENUE.</b>	<b>\$543,282.11</b>	<b>\$470,219.80</b>	<b>\$601,850.06</b>	<b>\$442,724.48</b>
<b>General . . . . .</b>	<b>452,630.07</b>	<b>428,425.28</b>	<b>493,328.40</b>	<b>392,074.84</b>
<i>Taxes . . . . .</i>	<i>384,858.46</i>	<i>379,762.09</i>	<i>422,158.54</i>	<i>335,291.19</i>
Property, poll, and income . . . . .	291,325.40	252,687.06	396,675.36	265,768.51
Corporation, bank, etc. . . . .	93,533.06	127,075.03	25,463.18	69,522.68
<i>Licenses and permits . . . . .</i>	<i>9,444.50</i>	<i>4,749.50</i>	<i>7,042.25</i>	<i>7,470.50</i>
<i>Fines and forfeits . . . . .</i>	<i>550.50</i>	<i>320.00</i>	<i>492.00</i>	<i>826.70</i>
<i>Grants and gifts . . . . .</i>	<i>53,084.12</i>	<i>43,693.69</i>	<i>63,348.21</i>	<i>48,386.45</i>
For expenses . . . . .	53,084.12	43,693.69	63,348.21	48,386.45
For outlays . . . . .	—	—	—	—
All other . . . . .	4,692.49	—	307.40	100.00
<b>Commercial . . . . .</b>	<b>90,652.04</b>	<b>41,794.52</b>	<b>108,521.66</b>	<b>50,649.64</b>
<i>Special assessments . . . . .</i>	<i>158.94</i>	<i>—</i>	<i>—</i>	<i>325.00</i>
To meet expenses . . . . .	—	—	—	—
To meet outlays . . . . .	158.94	—	—	325.00
<i>Privileges . . . . .</i>	<i>9,570.72</i>	<i>8,937.72</i>	<i>13,170.01</i>	<i>10,687.70</i>
<i>Departmental . . . . .</i>	<i>45,637.96</i>	<i>29,453.90</i>	<i>63,240.65</i>	<i>35,087.56</i>
General government . . . . .	501.80	96.20	2,009.99	49.63
Protection of persons and property . . . . .	683.92	276.22	13,174.03	187.83
Health and sanitation . . . . .	1,542.16	1,339.10	3,547.43	—
Highways . . . . .	1,031.90	3,150.40	6,469.61	2,185.08
Charities . . . . .	37,354.80	18,625.08	34,608.28	30,306.11
Veterans' benefits . . . . .	359.50	790.50	1,467.45	582.50
Schools . . . . .	3,811.33	4,314.49	1,010.01	771.27
Libraries . . . . .	—	631.00	52.85	—
Recreation . . . . .	—	—	—	34.00
Unclassified . . . . .	352.55	230.91	901.00	971.14
<i>Public service enterprises . . . . .</i>	<i>31,543.09</i>	<i>2,743.74</i>	<i>28,944.41</i>	<i>—</i>
Electric light . . . . .	—	—	—	—
Water . . . . .	31,543.09	2,743.74	28,944.41	—
All other . . . . .	—	—	—	—
<i>Cemeteries . . . . .</i>	<i>2,219.55</i>	<i>150.00</i>	<i>—</i>	<i>3,765.68</i>
<i>Interest . . . . .</i>	<i>1,521.78</i>	<i>509.16</i>	<i>3,166.59</i>	<i>783.70</i>
On sinking funds . . . . .	—	—	—	—
On trust and investment funds . . . . .	848.43	33.39	599.86	36.02
All other . . . . .	673.35	475.77	2,566.73	747.68
<b>NON-REVENUE.</b>	<b>\$264,138.45</b>	<b>\$133,101.25</b>	<b>\$105,792.48</b>	<b>\$55,401.51</b>
<b>Offsets to outlays . . . . .</b>	<b>—</b>	<b>—</b>	<b>6,759.27</b>	<b>2,150.00</b>
<i>Departmental . . . . .</i>	<i>—</i>	<i>—</i>	<i>6,441.56</i>	<i>2,150.00</i>
<i>Public service enterprises . . . . .</i>	<i>—</i>	<i>—</i>	<i>317.71</i>	<i>—</i>
<i>Cemeteries . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness . . . . .</b>	<b>100,000.00</b>	<b>—</b>	<b>—</b>	<b>—</b>
<i>Loans, general purposes . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans) . . . . .</i>	<i>100,000.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Unpaid warrants or orders, current year . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers . . . . .</b>	<b>50,810.00</b>	<b>52,824.21</b>	<b>22,594.44</b>	<b>36.02</b>
<i>From sinking funds . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other . . . . .	50,810.00	52,824.21	22,594.44	36.02
<b>Refunds . . . . .</b>	<b>1,271.12</b>	<b>594.27</b>	<b>1,355.73</b>	<b>1,163.53</b>
<b>Agency, trust, and investment . . . . .</b>	<b>112,057.33</b>	<b>79,682.77</b>	<b>75,083.04</b>	<b>52,051.96</b>
<i>Taxes and licenses for State . . . . .</i>	<i>21,427.00</i>	<i>20,570.00</i>	<i>23,958.00</i>	<i>16,476.00</i>
<i>Taxes for county . . . . .</i>	<i>31,249.03</i>	<i>17,656.91</i>	<i>21,587.62</i>	<i>12,248.81</i>
<i>Reimbursements for grade crossings . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds . . . . .</i>	<i>58,259.80</i>	<i>40,477.26</i>	<i>26,264.49</i>	<i>21,987.35</i>
All other . . . . .	1,121.50	978.60	3,272.93	1,339.80
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays . . . . .	\$543,282.11	\$470,219.80	\$608,609.33	\$444,874.48
Premiums . . . . .	—	—	—	—
Municipal indebtedness . . . . .	100,000.00	—	—	—
Transfers and refunds . . . . .	52,081.12	53,418.48	23,950.17	1,199.55
Agency, trust, and investment . . . . .	112,057.33	79,682.77	75,083.04	52,051.96
<b>Total receipts . . . . .</b>	<b>\$807,420.56</b>	<b>\$603,321.05</b>	<b>\$707,642.54</b>	<b>\$498,125.99</b>
Balance on hand, including funds . . . . .	117,008.59	198,947.11	253,839.10	184,385.76
<b>GRAND TOTAL . . . . .</b>	<b>\$924,429.15</b>	<b>\$802,268.16</b>	<b>\$961,481.64</b>	<b>\$682,511.75</b>



## Graded According to Population of 1945 — Continued.

PAYMENTS.	Easthampton POPULATION 10,578	Northbridge POPULATION 10,212	Dartmouth POPULATION 9,909	Palmer POPULATION 9,716
<b>Maintenance . . . . .</b>	<b>\$484,672.16</b>	<b>\$380,505.40</b>	<b>\$464,220.56</b>	<b>\$363,208.76</b>
<i>Departmental . . . . .</i>	<i>447,718.57</i>	<i>371,794.36</i>	<i>438,764.58</i>	<i>356,827.62</i>
General government . . . . .	30,807.35	16,358.10	34,368.43	22,136.44
Protection of persons and property . . . . .	62,819.30	19,800.05	39,024.76	27,887.33
Health and sanitation . . . . .	26,247.04	28,347.14	24,719.73	10,771.51
Highways . . . . .	52,412.90	44,763.98	48,905.89	40,701.29
Charities . . . . .	101,560.85	67,312.98	104,515.44	80,329.58
Veterans' benefits . . . . .	2,306.12	7,628.81	6,408.80	8,426.69
Schools . . . . .	142,914.56	167,634.36	171,735.97	152,145.29
Libraries . . . . .	5,971.05	8,000.00	4,757.44	3,000.00
Recreation . . . . .	3,074.60	2,344.65	431.13	1,842.55
Pensions . . . . .	13,948.32	5,266.85	—	—
Unclassified . . . . .	5,656.48	4,337.44	3,896.99	9,586.94
<i>Public service enterprises . . . . .</i>	<i>31,216.06</i>	<i>7,799.54</i>	<i>25,339.06</i>	<i>—</i>
Electric light . . . . .	—	—	—	—
Water . . . . .	31,216.06	7,799.54	25,339.06	—
All other . . . . .	—	—	—	—
<i>Cemeteries . . . . .</i>	<i>5,303.17</i>	<i>881.50</i>	<i>116.92</i>	<i>6,381.14</i>
<i>Administration of trust funds . . . . .</i>	<i>434.36</i>	<i>30.00</i>	<i>—</i>	<i>—</i>
<b>Interest . . . . .</b>	<b>1,766.40</b>	<b>3,037.82</b>	<b>4,363.75</b>	<b>390.00</b>
<i>Loans, general purposes . . . . .</i>	<i>1,626.40</i>	<i>3,037.82</i>	<i>1,111.25</i>	<i>390.00</i>
<i>Loans, public service enterprises . . . . .</i>	<i>140.00</i>	<i>—</i>	<i>3,252.50</i>	<i>—</i>
<i>Loans, cemeteries . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays . . . . .</b>	<b>35,488.40</b>	<b>30,465.95</b>	<b>10,824.35</b>	<b>5,230.07</b>
<i>Departmental . . . . .</i>	<i>31,988.83</i>	<i>24,712.12</i>	<i>9,505.87</i>	<i>5,118.07</i>
General government . . . . .	—	—	1,000.00	—
Protection of persons and property . . . . .	19,146.54	—	—	—
Health and sanitation . . . . .	—	8,647.36	326.95	1,301.64
Highways . . . . .	10,486.82	15,199.07	1,708.83	2,808.58
Charities . . . . .	—	—	—	—
Schools . . . . .	2,355.47	865.69	6,470.09	—
Libraries . . . . .	—	—	—	—
Recreation . . . . .	—	—	—	—
Unclassified . . . . .	—	—	—	1,007.85
<i>Public service enterprises . . . . .</i>	<i>3,499.57</i>	<i>5,753.83</i>	<i>1,318.48</i>	<i>—</i>
Electric light . . . . .	—	—	—	—
Water . . . . .	3,499.57	5,753.83	1,318.48	—
All other . . . . .	—	—	—	—
<i>Cemeteries . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>112.00</i>
<b>Municipal indebtedness . . . . .</b>	<b>111,000.00</b>	<b>16,000.00</b>	<b>21,000.00</b>	<b>5,000.00</b>
<i>From sinking funds . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources . . . . .</i>	<i>11,000.00</i>	<i>16,000.00</i>	<i>21,000.00</i>	<i>5,000.00</i>
<i>Bonds refunded, current year . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans) . . . . .</i>	<i>100,000.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Warrants or orders, previous years . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers . . . . .</b>	<b>50,810.00</b>	<b>52,824.21</b>	<b>22,594.44</b>	<b>36.02</b>
<i>To sinking funds from revenue . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other . . . . .</i>	<i>50,810.00</i>	<i>52,824.21</i>	<i>22,594.44</i>	<i>36.02</i>
<b>Refunds . . . . .</b>	<b>1,271.12</b>	<b>594.27</b>	<b>1,355.73</b>	<b>1,163.53</b>
<b>Agency, trust, and investment . . . . .</b>	<b>162,856.89</b>	<b>126,596.42</b>	<b>100,221.99</b>	<b>51,831.96</b>
<i>Taxes and licenses for State . . . . .</i>	<i>21,427.00</i>	<i>20,570.00</i>	<i>23,958.00</i>	<i>16,476.00</i>
<i>Taxes for county . . . . .</i>	<i>31,249.03</i>	<i>17,656.91</i>	<i>21,587.62</i>	<i>12,248.81</i>
<i>Expenditures for grade crossings . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds . . . . .</i>	<i>109,053.96</i>	<i>87,389.11</i>	<i>51,403.44</i>	<i>21,788.95</i>
<i>All other . . . . .</i>	<i>1,126.90</i>	<i>980.40</i>	<i>3,272.93</i>	<i>1,318.20</i>
<b>RECAPITULATION.</b>				
Maintenance and interest . . . . .	\$486,438.56	\$383,543.22	\$468,584.31	\$363,598.76
Permanent debt (except from sinking funds) . . . . .	11,000.00	16,000.00	21,000.00	5,000.00
Sinking fund requirements from revenue . . . . .	—	—	—	—
Outlays . . . . .	35,488.40	30,465.95	10,824.35	5,230.07
Permanent debt from sinking funds . . . . .	—	—	—	—
Bonds refunded, current year . . . . .	—	—	—	—
Temporary loans . . . . .	100,000.00	—	—	—
Transfers (except to sinking funds) and refunds . . . . .	52,081.12	53,418.48	23,950.17	1,199.55
Agency, trust, and investment . . . . .	162,856.89	126,596.42	100,221.99	51,831.96
<b>Total payments . . . . .</b>	<b>\$847,864.97</b>	<b>\$610,024.07</b>	<b>\$624,580.82</b>	<b>\$426,860.34</b>
Balance on hand, including funds . . . . .	76,564.18	192,244.09	336,900.82	255,651.41
<b>GRAND TOTAL . . . . .</b>	<b>\$924,429.15</b>	<b>\$802,268.16</b>	<b>\$961,481.64</b>	<b>\$682,511.75</b>

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Hingham POPULATION 9,676	Middle- borough POPULATION 9,596	Shrewsbury POPULATION 9,296	Stoughton POPULATION 9,063
<b>REVENUE.</b>	<b>\$811,938.22</b>	<b>\$789,340.12</b>	<b>\$610,361.93</b>	<b>\$548,965.99</b>
General . . . . .	559,659.00	442,729.21	371,099.17	427,775.20
<i>Taxes . . . . .</i>	<i>506,144.81</i>	<i>336,206.59</i>	<i>323,286.70</i>	<i>363,380.08</i>
Property, poll, and income . . . . .	470,315.32	310,894.52	300,421.47	330,922.27
Corporation, bank, etc. . . . .	33,829.49	25,312.07	22,865.23	32,457.81
<i>Licenses and permits . . . . .</i>	<i>6,557.50</i>	<i>7,048.75</i>	<i>13,994.75</i>	<i>3,510.50</i>
<i>Fines and forfeits . . . . .</i>	<i>665.50</i>	<i>443.84</i>	<i>292.50</i>	<i>731.40</i>
<i>Grants and gifts . . . . .</i>	<i>46,021.39</i>	<i>99,001.20</i>	<i>33,525.22</i>	<i>59,913.22</i>
For expenses . . . . .	46,021.39	95,401.20	33,525.22	59,913.22
For outlays . . . . .	—	3,600.00	—	—
All other . . . . .	269.80	28.83	—	240.00
Commercial . . . . .	252,279.22	346,610.91	239,262.76	121,190.79
<i>Special assessments . . . . .</i>	<i>683.47</i>	—	—	<i>1,745.41</i>
To meet expenses . . . . .	683.47	—	—	—
To meet outlays . . . . .	—	—	—	1,745.41
<i>Privileges . . . . .</i>	<i>13,333.67</i>	<i>18,541.96</i>	<i>12,139.64</i>	<i>8,694.22</i>
<i>Departmental . . . . .</i>	<i>60,330.68</i>	<i>103,004.82</i>	<i>22,542.23</i>	<i>63,247.21</i>
General government . . . . .	1,454.11	1,327.80	567.88	909.27
Protection of persons and property . . . . .	775.65	4,752.76	113.98	367.26
Health and sanitation . . . . .	883.11	1,122.40	680.73	2,416.40
Highways . . . . .	1,902.24	3,956.66	3,406.16	2,108.46
Charities . . . . .	22,881.63	84,586.58	14,803.39	50,414.50
Veterans' benefits . . . . .	182.50	951.50	962.58	740.11
Schools . . . . .	31,039.85	8,921.78	1,611.27	5,806.66
Libraries . . . . .	—	818.75	317.48	226.69
Recreation . . . . .	—	439.85	—	—
Unclassified . . . . .	1,211.59	1,126.74	78.76	257.86
<i>Public service enterprises . . . . .</i>	<i>173,455.56</i>	<i>216,112.47</i>	<i>195,485.96</i>	<i>43,315.21</i>
Electric light . . . . .	173,455.56	188,908.69	152,332.17	—
Water . . . . .	—	27,203.78	43,153.79	43,315.21
All other . . . . .	—	—	—	—
<i>Cemeteries . . . . .</i>	<i>4,475.84</i>	<i>3,951.66</i>	<i>3,808.27</i>	<i>4,188.74</i>
<i>Interest . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
On sinking funds . . . . .	—	—	—	—
On trust and investment funds . . . . .	736.84	1,467.41	2,350.66	949.08
All other . . . . .	3,739.00	2,484.25	1,457.61	3,239.66
<b>NON-REVENUE.</b>	<b>\$318,005.30</b>	<b>\$128,775.38</b>	<b>\$97,484.26</b>	<b>\$78,117.23</b>
Offsets to outlays . . . . .	90.00	1,409.70	1,605.00	510.88
<i>Departmental . . . . .</i>	<i>90.00</i>	<i>1,409.70</i>	<i>1,605.00</i>	<i>510.88</i>
<i>Public service enterprises . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness . . . . .	11,732.01	2,000.00	2,000.00	—
<i>Loans, general purposes . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans) . . . . .</i>	<i>—</i>	<i>2,000.00</i>	<i>2,000.00</i>	<i>—</i>
<i>Unpaid warrants or orders, current year . . . . .</i>	<i>11,732.01</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers . . . . .	94,833.81	74,934.98	2,170.33	685.97
<i>From sinking funds . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other . . . . .	94,833.81	74,934.98	2,170.33	685.97
Refunds . . . . .	1,487.57	3,109.90	1,288.12	656.96
Agency, trust, and investment . . . . .	209,861.91	47,320.80	90,420.81	76,263.42
<i>Taxes and licenses for State . . . . .</i>	<i>32,307.00</i>	<i>18,160.00</i>	<i>19,481.00</i>	<i>17,666.00</i>
<i>Taxes for county . . . . .</i>	<i>27,815.14</i>	<i>15,626.48</i>	<i>16,722.13</i>	<i>10,323.65</i>
<i>Reimbursements for grade crossings . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds . . . . .</i>	<i>146,012.70</i>	<i>9,965.38</i>	<i>52,319.98</i>	<i>46,248.57</i>
All other . . . . .	3,727.07	3,568.94	1,897.70	2,020.20
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays . . . . .	\$812,028.22	\$790,749.82	\$611,966.93	\$549,476.87
Premiums . . . . .	—	—	—	—
Municipal indebtedness . . . . .	11,732.01	2,000.00	2,000.00	—
Transfers and refunds . . . . .	96,321.38	78,044.88	3,458.45	1,342.93
Agency, trust, and investment . . . . .	209,861.91	47,320.80	90,420.81	76,263.42
<b>Total receipts . . . . .</b>	<b>\$1,129,943.52</b>	<b>\$918,115.50</b>	<b>\$707,846.19</b>	<b>\$627,083.22</b>
Balance on hand, including funds . . . . .	471,703.22	291,975.55	258,566.35	248,515.83
<b>GRAND TOTAL . . . . .</b>	<b>\$1,601,646.74</b>	<b>\$1,210,091.05</b>	<b>\$966,412.54</b>	<b>\$875,599.10</b>

1 Includes \$39,933.05 from gas.

## Graded According to Population of 1945 — Continued.

PAYMENTS.	Hingham POPULATION 9,676	Middle- borough POPULATION 9,596	Shrewsbury POPULATION 9,296	Stoughton POPULATION 9,063
<b>Maintenance . . . . .</b>	<b>\$716,178.56</b>	<b>\$702,766.02</b>	<b>\$526,853.81</b>	<b>\$475,680.89</b>
<i>Departmental</i>	<i>576,775.38</i>	<i>545,782.54</i>	<i>368,451.19</i>	<i>452,537.13</i>
General government	41,327.07	27,965.72	26,965.02	31,423.25
Protection of persons and property	116,244.38	58,467.41	57,155.11	46,395.29
Health and sanitation	39,655.51	20,687.87	16,694.77	26,038.89
Highways	45,932.17	43,124.94	36,346.65	48,700.56
Charities	64,290.02	200,264.38	44,349.67	142,694.53
Veterans' benefits	1,874.70	3,674.15	6,785.36	8,674.03
Schools	227,176.93	172,916.15	149,479.66	134,958.33
Libraries	2,780.14	9,712.73	9,919.16	6,277.92
Recreation	9,006.52	2,293.30	5,958.22	1,622.28
Pensions	15,763.42	—	11,686.31	—
Unclassified	12,724.52	6,675.89	3,111.26	5,752.05
<i>Public service enterprises</i>	<i>138,909.04</i>	<i>156,949.48</i>	<i>151,551.00</i>	<i>23,143.76</i>
Electric light	138,909.04	<sup>1</sup> 139,109.79	118,799.00	—
Water	—	17,791.22	32,782.00	23,143.76
All other	—	48.47	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>6,534.52</i>	<i>—</i>
<i>Administration of trust funds</i>	<i>494.14</i>	<i>34.00</i>	<i>287.10</i>	<i>—</i>
<b>Interest . . . . .</b>	<b>2,863.39</b>	<b>392.04</b>	<b>2,598.78</b>	<b>2,903.88</b>
<i>Loans, general purposes</i>	<i>2,863.39</i>	<i>332.04</i>	<i>1,118.78</i>	<i>2,641.38</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>60.00</i>	<i>1,480.00</i>	<i>262.50</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays . . . . .</b>	<b>18,255.65</b>	<b>22,157.36</b>	<b>7,990.99</b>	<b>11,974.84</b>
<i>Departmental</i>	<i>11,766.06</i>	<i>4,879.27</i>	<i>582.29</i>	<i>10,784.81</i>
General government	106.64	633.64	—	—
Protection of persons and property	2,570.21	—	—	—
Health and sanitation	7,221.19	2,807.88	—	2,516.99
Highways	225.46	—	—	5,299.09
Charities	—	—	—	—
Schools	1,241.45	1,251.68	582.29	2,556.73
Libraries	—	186.07	—	—
Recreation	—	—	—	412.00
Unclassified	401.11	—	—	—
<i>Public service enterprises</i>	<i>6,489.59</i>	<i>17,278.09</i>	<i>5,959.70</i>	<i>1,190.03</i>
Electric light	6,489.59	<sup>2</sup> 16,755.21	1,717.77	—
Water	—	522.88	4,241.93	1,190.03
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>1,449.00</i>	<i>—</i>
<b>Municipal indebtedness . . . . .</b>	<b>14,911.49</b>	<b>9,600.00</b>	<b>22,600.00</b>	<b>119,383.20</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>8,385.37</i>	<i><sup>3</sup> 7,600.00</i>	<i>20,600.00</i>	<i>19,383.20</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>—</i>	<i>2,000.00</i>	<i>2,000.00</i>	<i>100,000.00</i>
<i>Warrants or orders, previous years</i>	<i>6,526.12</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers . . . . .</b>	<b>94,833.81</b>	<b>74,934.98</b>	<b>2,170.33</b>	<b>685.97</b>
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>94,833.81</i>	<i>74,934.98</i>	<i>2,170.33</i>	<i>685.97</i>
<b>Refunds . . . . .</b>	<b>1,487.57</b>	<b>3,109.90</b>	<b>1,288.12</b>	<b>656.96</b>
<b>Agency, trust, and investment . . . . .</b>	<b>303,064.17</b>	<b>121,113.46</b>	<b>91,847.30</b>	<b>76,359.71</b>
<i>Taxes and licenses for State</i>	<i>32,307.00</i>	<i>18,160.00</i>	<i>19,481.00</i>	<i>17,666.00</i>
<i>Taxes for county</i>	<i>27,815.14</i>	<i>15,626.48</i>	<i>16,722.13</i>	<i>10,328.65</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>239,280.96</i>	<i>83,725.04</i>	<i>53,746.47</i>	<i>46,344.86</i>
<i>All other</i>	<i>3,661.07</i>	<i>3,601.94</i>	<i>1,897.70</i>	<i>2,020.20</i>
<b>RECAPITULATION.</b>				
Maintenance and interest . . . . .	\$719,041.95	\$703,158.06	\$529,452.59	\$478,584.77
Permanent debt (except from sinking funds)	8,385.37	<sup>3</sup> 7,600.00	20,600.00	19,383.20
Sinking fund requirements from revenue	—	—	—	—
Outlays . . . . .	18,255.65	22,157.36	7,990.99	11,974.84
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	6,526.12	2,000.00	2,000.00	100,000.00
Transfers (except to sinking funds) and refunds	96,321.38	78,044.88	3,458.45	1,342.93
Agency, trust, and investment	303,064.17	121,113.46	91,847.30	76,359.71
<b>Total payments . . . . .</b>	<b>\$1,151,594.64</b>	<b>\$934,973.76</b>	<b>\$655,349.33</b>	<b>\$687,645.45</b>
Balance on hand, including funds	450,052.10	276,017.29	311,063.21	187,953.65
<b>GRAND TOTAL . . . . .</b>	<b>\$1,601,646.74</b>	<b>\$1,210,991.05</b>	<b>\$966,412.54</b>	<b>\$875,599.10</b>

<sup>1</sup> Includes \$35,483.91 for gas.<sup>2</sup> Includes \$412.69 for gas.<sup>3</sup> Includes \$3,600 paid from gifts for outlays.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Chelmsford POPULATION 8,726	Barnstable POPULATION 8,647	Bridgewater POPULATION 8,641	Rockland POPULATION 8,603
REVENUE.	\$441,933.57	\$815,718.02	\$378,107.96	\$538,483.62
General . . . . .	372,793.11	705,500.42	291,291.35	421,387.23
<i>Taxes</i> . . . . .	303,860.29	586,967.44	248,411.39	346,904.63
Property, poll, and income . . . . .	270,994.96	533,946.02	226,910.92	318,753.73
Corporation, bank, etc. . . . .	32,865.33	53,021.42	21,500.47	28,150.90
<i>Licenses and permits</i> . . . . .	2,229.00	10,832.04	5,886.17	4,793.50
<i>Fines and forfeits</i> . . . . .	99.08	394.75	756.00	414.00
<i>Grants and gifts</i> . . . . .	66,407.80	107,210.19	36,237.79	68,175.50
For expenses . . . . .	66,407.80	107,210.19	36,237.79	68,175.50
For outlays . . . . .	—	—	—	—
<i>All other</i> . . . . .	196.94	96.00	—	1,099.60
Commercial . . . . .	69,140.46	110,217.60	86,816.61	117,096.39
<i>Special assessments</i> . . . . .	—	4,568.10	162.40	—
To meet expenses . . . . .	—	4,568.10	162.40	—
To meet outlays . . . . .	—	—	—	—
<i>Privileges</i> . . . . .	10,278.80	14,502.44	7,066.79	8,893.04
<i>Departmental</i> . . . . .	55,649.51	85,015.76	36,603.63	59,894.23
General government . . . . .	384.82	647.78	747.45	508.56
Protection of persons and property . . . . .	86.88	283.31	491.73	189.47
Health and sanitation . . . . .	223.68	8,333.69	709.01	403.57
Highways . . . . .	5,977.54	6,930.39	4,448.22	2,137.58
Charities . . . . .	46,241.39	63,039.33	26,319.33	55,129.75
Veterans' benefits . . . . .	527.75	491.00	543.50	320.00
Schools . . . . .	2,096.00	1,740.25	2,993.10	721.54
Libraries . . . . .	93.45	—	339.20	472.81
Recreation . . . . .	—	3,388.01	12.09	—
Unclassified . . . . .	18.00	162.00	—	10.95
<i>Public service enterprises</i> . . . . .	—	—	39,911.57	45,630.72
Electric light . . . . .	—	—	—	—
Water . . . . .	—	—	39,911.57	45,630.72
All other . . . . .	—	—	—	—
<i>Cemeteries</i> . . . . .	1,422.25	1,859.72	—	—
<i>Interest</i> . . . . .	1,789.90	4,271.58	3,072.22	2,678.40
On sinking funds . . . . .	711.13	549.39	1,415.49	101.87
On trust and investment funds . . . . .	1,078.77	3,722.19	1,656.73	2,576.53
All other . . . . .	—	—	—	—
NON-REVENUE.	\$62,020.88	\$427,806.64	\$46,742.52	\$134,042.29
Offsets to outlays . . . . .	1,196.00	3,168.69	3,630.00	1,290.70
<i>Departmental</i> . . . . .	1,196.00	3,168.69	3,630.00	—
<i>Public service enterprises</i> . . . . .	—	—	—	1,290.70
<i>Cemeteries</i> . . . . .	—	—	—	—
Municipal indebtedness . . . . .	4,000.00	100,000.00	—	50,000.00
<i>Loans, general purposes</i> . . . . .	—	—	—	—
<i>Loans, public service enterprises</i> . . . . .	—	—	—	—
<i>Loans, cemeteries</i> . . . . .	—	—	—	—
<i>Bonds refunded, current year</i> . . . . .	—	—	—	—
<i>Temporary loans (including revenue loans)</i> . . . . .	4,000.00	100,000.00	—	50,000.00
<i>Unpaid warrants or orders, current year</i> . . . . .	—	—	—	—
<i>Premiums</i> . . . . .	—	—	—	—
Transfers . . . . .	183.00	150,548.34	1,340.61	25,000.00
<i>From sinking funds</i> . . . . .	—	—	—	—
<i>All other</i> . . . . .	183.00	150,548.34	1,340.61	25,000.00
Refunds . . . . .	6,693.62	2,748.88	743.07	109.08
Agency, trust, and investment . . . . .	49,948.26	171,340.73	41,028.84	57,642.51
<i>Taxes and licenses for State</i> . . . . .	15,145.00	49,731.00	12,584.00	17,424.00
<i>Taxes for county</i> . . . . .	9,674.64	71,077.56	10,834.36	15,001.43
<i>Reimbursements for grade crossings</i> . . . . .	—	—	—	—
<i>Sinking and other permanent funds</i> . . . . .	20,919.92	46,670.65	16,299.28	22,368.87
<i>All other</i> . . . . .	4,208.70	3,861.52	1,311.20	2,848.21
RECAPITULATION.				
Revenue and offsets to outlays . . . . .	\$443,129.57	\$818,886.71	\$381,737.96	\$539,774.32
Premiums . . . . .	—	—	—	—
Municipal indebtedness . . . . .	4,000.00	100,000.00	—	50,000.00
Transfers and refunds . . . . .	6,876.62	153,297.22	2,083.68	25,109.08
Agency, trust, and investment . . . . .	49,948.26	171,340.73	41,028.84	57,642.51
Total receipts . . . . .	\$503,954.45	\$1,243,524.66	\$424,850.48	\$672,525.91
Balance on hand, including funds . . . . .	93,899.44	235,088.87	93,701.73	128,527.42
GRAND TOTAL . . . . .	\$597,853.89	\$1,478,613.53	\$518,552.21	\$801,053.33



## Graded According to Population of 1945 — Continued.

PAYMENTS.	Chelmsford POPULATION 8,726	Barnstable POPULATION 8,647	Bridgewater POPULATION 8,641	Rockland POPULATION 8,603
<b>Maintenance . . . . .</b>	<b>\$390,822.37</b>	<b>\$759,800.39</b>	<b>\$303,208.57</b>	<b>\$475,490.27</b>
<i>Departmental . . . . .</i>	<i>387,395.64</i>	<i>756,153.28</i>	<i>291,502.05</i>	<i>442,235.26</i>
General government . . . . .	23,098.51	56,808.14	17,895.15	26,888.47
Protection of persons and property . . . . .	29,704.72	76,365.82	29,529.54	45,592.22
Health and sanitation . . . . .	8,828.05	34,745.83	11,594.80	21,482.26
Highways . . . . .	48,376.77	122,820.83	32,413.79	32,663.07
Charities . . . . .	124,898.69	175,168.92	68,888.78	150,820.52
Veterans' benefits . . . . .	2,761.10	6,657.02	1,080.25	2,822.24
Schools . . . . .	140,584.12	241,697.41	118,419.37	141,050.69
Libraries . . . . .	4,043.81	2,499.10	5,340.03	7,006.30
Recreation . . . . .	2,111.61	17,589.06	1,913.56	5,426.06
Pensions . . . . .	—	910.00	750.00	—
Unclassified . . . . .	2,988.26	20,891.15	3,676.78	8,483.43
<i>Public service enterprises . . . . .</i>	<i>—</i>	<i>—</i>	<i>11,706.52</i>	<i>33,255.01</i>
Electric light . . . . .	—	—	—	—
Water . . . . .	—	—	—	—
All other . . . . .	—	—	11,706.52	33,255.01
<i>Cemeteries . . . . .</i>	<i>3,426.73</i>	<i>3,647.11</i>	<i>—</i>	<i>—</i>
<i>Administration of trust funds . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Interest . . . . .</b>	<b>781.44</b>	<b>2,148.89</b>	<b>7,518.75</b>	<b>2,962.32</b>
<i>Loans, general purposes . . . . .</i>	<i>781.44</i>	<i>2,148.89</i>	<i>—</i>	<i>2,442.32</i>
<i>Loans, public service enterprises . . . . .</i>	<i>—</i>	<i>—</i>	<i>7,518.75</i>	<i>520.00</i>
<i>Loans, cemeteries . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays . . . . .</b>	<b>3,261.70</b>	<b>12,936.19</b>	<b>6,693.25</b>	<b>8,064.22</b>
<i>Departmental . . . . .</i>	<i>3,261.70</i>	<i>12,936.19</i>	<i>6,693.25</i>	<i>5,564.22</i>
General government . . . . .	—	3,050.00	107.75	20.12
Protection of persons and property . . . . .	1,212.00	—	—	1,176.50
Health and sanitation . . . . .	—	987.00	—	1,033.69
Highways . . . . .	199.70	6,934.50	—	2,837.80
Charities . . . . .	—	—	—	—
Schools . . . . .	1,850.00	1,512.11	6,585.50	296.11
Libraries . . . . .	—	—	—	—
Recreation . . . . .	—	225.00	—	200.00
Unclassified . . . . .	—	227.58	—	—
<i>Public service enterprises . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>2,500.00</i>
Electric light . . . . .	—	—	—	—
Water . . . . .	—	—	—	2,500.00
All other . . . . .	—	—	—	—
<i>Cemeteries . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness . . . . .</b>	<b>17,000.00</b>	<b>115,000.00</b>	<b>19,000.00</b>	<b>73,500.00</b>
<i>From sinking funds . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources . . . . .</i>	<i>12,000.00</i>	<i>15,000.00</i>	<i>19,000.00</i>	<i>21,500.00</i>
<i>Bonds refunded, current year . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans) . . . . .</i>	<i>5,000.00</i>	<i>100,000.00</i>	<i>—</i>	<i>52,000.00</i>
<i>Warrants or orders, previous years . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers . . . . .</b>	<b>183.00</b>	<b>150,548.34</b>	<b>1,340.61</b>	<b>25,000.00</b>
<i>To sinking funds from revenue . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other . . . . .</i>	<i>183.00</i>	<i>150,548.34</i>	<i>1,340.61</i>	<i>25,000.00</i>
<b>Refunds . . . . .</b>	<b>6,693.62</b>	<b>2,748.88</b>	<b>743.07</b>	<b>109.08</b>
<b>Agency, trust, and investment . . . . .</b>	<b>48,275.45</b>	<b>321,261.78</b>	<b>41,360.52</b>	<b>82,368.29</b>
<i>Taxes and licenses for State . . . . .</i>	<i>15,145.00</i>	<i>49,731.00</i>	<i>12,584.00</i>	<i>17,424.00</i>
<i>Taxes for county . . . . .</i>	<i>9,674.64</i>	<i>71,077.56</i>	<i>10,834.36</i>	<i>15,001.43</i>
<i>Expenditures for grade crossings . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds . . . . .</i>	<i>17,111.33</i>	<i>196,591.70</i>	<i>16,625.56</i>	<i>47,084.45</i>
<i>All other . . . . .</i>	<i>6,344.48</i>	<i>3,861.52</i>	<i>1,316.60</i>	<i>2,858.41</i>
<b>RECAPITULATION.</b>				
Maintenance and interest . . . . .	\$391,603.81	\$761,949.28	\$310,727.32	\$478,452.59
Permanent debt (except from sinking funds) . . . . .	12,000.00	15,000.00	19,000.00	21,500.00
Sinking fund requirements from revenue . . . . .	—	—	—	—
Outlays . . . . .	3,261.70	12,936.19	6,693.25	8,064.22
Permanent debt from sinking funds . . . . .	—	—	—	—
Bonds refunded, current year . . . . .	—	—	—	—
Temporary loans . . . . .	5,000.00	100,000.00	—	52,000.00
Transfers (except to sinking funds) and refunds . . . . .	6,876.62	153,297.22	2,083.68	25,109.08
Agency, trust, and investment . . . . .	48,275.45	321,261.78	41,360.52	82,368.29
<b>Total payments . . . . .</b>	<b>\$467,017.58</b>	<b>\$1,364,444.47</b>	<b>\$379,864.77</b>	<b>\$667,494.18</b>
Balance on hand, including funds . . . . .	130,836.31	114,169.06	138,687.44	133,559.15
<b>GRAND TOTAL . . . . .</b>	<b>\$597,853.89</b>	<b>\$1,478,613.53</b>	<b>\$518,552.21</b>	<b>\$801,053.33</b>

TABLE I. — Summary of Financial Transactions. Towns

RECEIPTS.	Billerica POPULATION 8,504	Randolph POPULATION 8,463	Agawam POPULATION 8,420	Walpole POPULATION 8,409
REVENUE.	\$517,509.21	\$493,014.54	\$454,076.81	\$666,175.71
General . . . . .	406,661.86	400,107.36	385,820.81	541,211.43
<i>Taxes</i> . . . . .	338,846.26	347,317.94	338,551.55	493,195.32
Property, poll, and income . . . . .	308,035.57	331,826.50	314,444.20	332,230.25
Corporation, bank, etc. . . . .	30,810.69	15,491.44	24,107.35	160,965.07
<i>Licenses and permits</i> . . . . .	5,144.50	3,268.50	8,747.00	5,647.00
<i>Fines and forfeits</i> . . . . .	5.57	133.00	2,407.00	604.00
<i>Grants and gifts</i> . . . . .	62,665.53	49,387.92	31,840.26	41,765.11
For expenses . . . . .	62,665.53	49,387.92	31,840.26	41,765.11
For outlays . . . . .	—	—	—	—
<i>All other</i> . . . . .	—	—	4,275.00	—
Commercial . . . . .	110,847.35	92,907.18	68,256.00	124,964.28
<i>Special assessments</i> . . . . .	—	—	2,310.00	5,354.55
To meet expenses . . . . .	—	—	—	5,354.55
To meet outlays . . . . .	—	—	2,310.00	—
<i>Privileges</i> . . . . .	6,787.30	7,640.55	10,964.86	11,906.29
<i>Departmental</i> . . . . .	61,699.63	51,334.20	21,079.97	35,872.81
General government . . . . .	752.30	363.50	535.85	1,541.58
Protection of persons and property . . . . .	92.89	230.78	122.34	500.60
Health and sanitation . . . . .	1,675.90	2,103.63	75.50	1,497.66
Highways . . . . .	5,916.68	16.28	5,237.57	2,833.32
Charities . . . . .	46,872.07	42,630.75	12,633.71	18,970.54
Veterans' benefits . . . . .	605.00	362.00	400.00	345.00
Schools . . . . .	5,424.79	5,969.83	1,662.53	9,221.59
Libraries . . . . .	—	—	89.60	548.02
Recreation . . . . .	—	—	—	—
Unclassified . . . . .	360.00	157.43	322.87	414.50
<i>Public service enterprises</i> . . . . .	35,414.21	28,623.95	31,698.40	64,113.71
Electric light . . . . .	—	—	—	—
Water . . . . .	35,414.21	28,623.95	31,698.40	64,113.71
All other . . . . .	—	—	—	—
<i>Cemeteries</i> . . . . .	2,649.84	—	—	8.64
<i>Interest</i> . . . . .	4,296.37	4,808.48	2,202.77	7,708.28
On sinking funds . . . . .	781.76	298.10	936.63	5,037.78
On trust and investment funds . . . . .	3,514.61	4,510.38	1,266.14	2,670.50
All other . . . . .	—	—	—	—
NON-REVENUE.	\$156,690.09	\$119,053.89	\$108,719.18	\$67,121.25
Offsets to outlays . . . . .	—	21,599.31	—	195.00
<i>Departmental</i> . . . . .	—	21,599.31	—	195.00
<i>Public service enterprises</i> . . . . .	—	—	—	—
<i>Cemeteries</i> . . . . .	—	—	—	—
Municipal indebtedness . . . . .	55,000.00	52,000.00	—	—
<i>Loans, general purposes</i> . . . . .	—	—	—	—
<i>Loans, public service enterprises</i> . . . . .	—	—	—	—
<i>Loans, cemeteries</i> . . . . .	—	—	—	—
<i>Bonds refunded, current year</i> . . . . .	—	—	—	—
<i>Temporary loans (including revenue loans)</i> . . . . .	55,000.00	52,000.00	—	—
<i>Unpaid warrants or orders, current year</i> . . . . .	—	—	—	—
<i>Premiums</i> . . . . .	—	—	—	—
Transfers . . . . .	50,445.29	47.77	51,135.90	4,066.59
<i>From sinking funds</i> . . . . .	—	—	—	—
<i>All other</i> . . . . .	50,445.29	47.77	51,135.90	4,066.59
Refunds . . . . .	269.62	1,120.78	1,588.30	1,042.34
Agency, trust, and investment . . . . .	50,975.18	44,286.03	55,994.98	61,817.32
<i>Taxes and licenses for State</i> . . . . .	17,555.00	13,794.00	18,513.00	33,638.00
<i>Taxes for county</i> . . . . .	11,222.58	8,064.84	13,779.91	19,666.89
<i>Reimbursements for grade crossings</i> . . . . .	—	—	—	—
<i>Sinking and other permanent funds</i> . . . . .	21,137.60	21,175.39	21,699.07	6,729.13
<i>All other</i> . . . . .	1,060.00	1,251.80	2,003.00	1,783.30
RECAPITULATION.				
Revenue and offsets to outlays . . . . .	\$517,509.21	\$514,613.85	\$454,076.81	\$666,370.71
Premiums . . . . .	—	—	—	—
Municipal indebtedness . . . . .	55,000.00	52,000.00	—	—
Transfers and refunds . . . . .	50,714.91	1,168.55	52,724.20	5,108.93
Agency, trust, and investment . . . . .	50,975.18	44,286.03	55,994.98	61,817.32
Total receipts . . . . .	\$674,199.30	\$612,068.43	\$562,795.99	\$733,296.96
Balance on hand, including funds . . . . .	142,254.19	185,271.11	202,333.07	252,246.37
GRAND TOTAL . . . . .	\$816,453.49	\$797,339.54	\$765,129.06	\$985,543.33

## Graded According to Population of 1945 — Continued.

PAYMENTS.	Billerica POPULATION 8,504	Randolph POPULATION 8,463	Agawam POPULATION 8,420	Walpole POPULATION 8,409
<b>Maintenance</b>	<b>\$458,673.42</b>	<b>\$407,878.54</b>	<b>\$362,065.07</b>	<b>\$543,559.36</b>
<i>Departmental</i>	<i>431,764.64</i>	<i>392,956.00</i>	<i>336,512.18</i>	<i>514,852.38</i>
General government	26,652.84	25,698.92	25,370.74	39,190.57
Protection of persons and property	43,482.55	43,861.61	32,913.76	55,566.42
Health and sanitation	11,568.69	19,476.85	13,238.08	28,058.39
Highways	57,892.02	32,757.12	37,291.95	69,777.87
Charities	128,856.26	104,687.06	39,745.15	64,408.82
Veterans' benefits	4,646.93	3,138.00	3,276.86	1,147.10
Schools	151,556.78	152,599.74	173,688.91	219,343.51
Libraries	2,015.05	1,496.21	3,042.91	13,090.01
Recreation	976.36	445.32	490.41	10,272.09
Pensions	625.00	—	1,200.00	—
Unclassified	3,492.16	8,795.17	6,253.41	13,997.60
<i>Public service enterprises</i>	<i>21,553.02</i>	<i>14,898.94</i>	<i>25,517.32</i>	<i>28,561.54</i>
Electric light	—	—	—	—
Water	21,553.02	14,898.94	25,517.32	28,561.54
All other	—	—	—	—
<i>Cemeteries</i>	<i>5,355.76</i>	<i>—</i>	<i>—</i>	<i>133.44</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>23.60</i>	<i>55.57</i>	<i>12.00</i>
<b>Interest</b>	<b>641.33</b>	<b>2,842.90</b>	<b>2,017.50</b>	<b>5,933.81</b>
<i>Loans, general purposes</i>	<i>131.33</i>	<i>2,722.90</i>	<i>2,017.50</i>	<i>4,921.31</i>
<i>Loans, public service enterprises</i>	<i>510.00</i>	<i>120.00</i>	<i>—</i>	<i>1,012.50</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b>	<b>7,191.50</b>	<b>22,813.18</b>	<b>13,042.14</b>	<b>19,315.25</b>
<i>Departmental</i>	<i>6,691.50</i>	<i>21,416.87</i>	<i>12,613.32</i>	<i>1,175.00</i>
General government	—	1,100.00	123.60	—
Protection of persons and property	1,235.07	—	1,479.51	275.00
Health and sanitation	—	—	5,649.67	—
Highways	415.75	996.17	—	900.00
Charities	—	—	—	—
Schools	4,900.24	19,320.70	5,350.54	—
Libraries	—	—	10.00	—
Recreation	—	—	—	—
Unclassified	140.44	—	—	—
<i>Public service enterprises</i>	<i>500.00</i>	<i>1,396.31</i>	<i>428.82</i>	<i>18,140.25</i>
Electric light	—	—	—	—
Water	500.00	1,396.31	428.82	18,140.25
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal Indebtedness</b>	<b>52,000.00</b>	<b>196,400.00</b>	<b>27,000.00</b>	<b>15,639.00</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>2,000.00</i>	<i>20,000.00</i>	<i>27,000.00</i>	<i>15,639.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>50,000.00</i>	<i>176,400.00</i>	<i>—</i>	<i>—</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>50,445.29</b>	<b>47.77</b>	<b>51,135.90</b>	<b>4,066.59</b>
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>50,445.29</i>	<i>47.77</i>	<i>51,135.90</i>	<i>4,066.59</i>
<b>Refunds</b>	<b>269.62</b>	<b>1,120.78</b>	<b>1,588.30</b>	<b>1,042.34</b>
<b>Agency, trust, and investment</b>	<b>101,155.00</b>	<b>43,451.38</b>	<b>103,791.33</b>	<b>62,810.60</b>
<i>Taxes and licenses for State</i>	<i>17,545.00</i>	<i>13,794.00</i>	<i>18,513.00</i>	<i>33,638.00</i>
<i>Taxes for county</i>	<i>11,222.58</i>	<i>8,064.84</i>	<i>13,779.91</i>	<i>19,666.89</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>71,338.22</i>	<i>20,403.74</i>	<i>69,493.62</i>	<i>7,708.61</i>
<i>All other</i>	<i>1,049.20</i>	<i>1,188.80</i>	<i>2,004.80</i>	<i>1,797.10</i>
<b>RECAPITULATION.</b>				
Maintenance and interest	\$459,314.75	\$410,721.44	\$364,082.57	\$549,493.17
Permanent debt (except from sinking funds)	2,000.00	20,000.00	27,000.00	15,639.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	7,191.50	22,813.18	13,042.14	19,315.25
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	50,000.00	176,400.00	—	—
Transfers (except to sinking funds) and refunds	50,714.91	1,168.55	52,724.20	5,108.93
Agency, trust, and investment	101,155.00	43,451.38	103,791.33	62,810.60
<b>Total payments</b>	<b>\$670,376.16</b>	<b>\$674,554.55</b>	<b>\$560,640.24</b>	<b>\$652,366.95</b>
Balance on hand, including funds	146,077.33	122,784.99	204,488.82	333,176.33
<b>GRAND TOTAL</b>	<b>\$816,453.49</b>	<b>\$797,339.54</b>	<b>\$765,129.06</b>	<b>\$985,543.33</b>

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Concord POPULATION 8,382	Whitman POPULATION 8,290	Hudson POPULATION 8,126	Ludlow POPULATION 8,065
<b>REVENUE.</b>	<b>\$734,168.28</b>	<b>\$499,949.67</b>	<b>\$825,313.29</b>	<b>\$441,590.50</b>
<b>General . . . . .</b>	<b>432,486.66</b>	<b>387,324.74</b>	<b>425,399.77</b>	<b>408,413.40</b>
<i>Taxes . . . . .</i>	<i>392,483.59</i>	<i>315,778.29</i>	<i>328,170.63</i>	<i>369,745.76</i>
Property, poll, and income	363,674.33	286,186.31	283,906.98	296,031.42
Corporation, bank, etc.	28,809.26	29,591.98	44,563.65	73,714.34
<i>Licenses and permits . . . . .</i>	<i>3,999.50</i>	<i>4,309.25</i>	<i>10,314.75</i>	<i>6,956.00</i>
<i>Fines and forfeits . . . . .</i>	<i>694.65</i>	<i>201.40</i>	<i>619.12</i>	<i>1,199.00</i>
<i>Grants and gifts . . . . .</i>	<i>35,303.92</i>	<i>66,788.73</i>	<i>85,995.27</i>	<i>30,356.64</i>
For expenses	35,308.92	66,788.73	63,280.06	30,356.64
For outlays	—	—	22,715.21	—
<i>All other . . . . .</i>	<i>—</i>	<i>247.07</i>	<i>—</i>	<i>156.00</i>
<b>Commercial . . . . .</b>	<b>301,681.62</b>	<b>112,624.93</b>	<b>399,913.52</b>	<b>33,177.10</b>
<i>Special assessments . . . . .</i>	<i>—</i>	<i>—</i>	<i>752.26</i>	<i>—</i>
To meet expenses	—	—	752.26	—
To meet outlays	—	—	—	—
<i>Privileges . . . . .</i>	<i>9,960.45</i>	<i>8,524.84</i>	<i>7,095.82</i>	<i>8,311.25</i>
<i>Departmental . . . . .</i>	<i>51,769.25</i>	<i>70,831.60</i>	<i>68,731.39</i>	<i>22,801.62</i>
General government	4,898.36	425.90	553.00	215.36
Protection of persons and property	1,157.09	220.51	439.97	226.32
Health and sanitation	8,114.89	1,388.14	15,222.29	255.00
Highways . . . . .	1,564.32	4,231.03	4,906.29	5,591.08
Charities . . . . .	22,150.88	49,819.26	38,376.61	13,969.86
Veterans' benefits	271.95	1,070.00	1,570.98	795.00
Schools . . . . .	13,201.76	12,682.18	7,066.43	1,379.48
Libraries . . . . .	—	391.48	318.21	264.50
Recreation . . . . .	—	—	—	25.00
Unclassified . . . . .	410.00	603.10	277.61	80.02
<i>Public service enterprises . . . . .</i>	<i>226,446.00</i>	<i>31,326.07</i>	<i>318,226.70</i>	<i>—</i>
Electric light . . . . .	164,283.95	—	284,602.71	—
Water . . . . .	62,162.05	31,326.07	33,623.99	—
All other . . . . .	—	—	—	—
<i>Cemeteries . . . . .</i>	<i>5,444.70</i>	<i>—</i>	<i>2,344.61</i>	<i>1,340.32</i>
<i>Interest . . . . .</i>	<i>8,061.22</i>	<i>1,942.42</i>	<i>2,762.74</i>	<i>723.91</i>
On sinking funds	—	—	—	—
On trust and investment funds	6,633.10	876.99	641.91	73.35
All other . . . . .	1,428.12	1,065.43	2,120.83	650.56
<b>NON-REVENUE.</b>	<b>\$107,769.42</b>	<b>\$116,487.67</b>	<b>\$109,423.42</b>	<b>\$217,958.78</b>
<b>Offsets to outlays . . . . .</b>	<b>1,269.84</b>	<b>1,500.00</b>	<b>8,979.50</b>	<b>—</b>
<i>Departmental . . . . .</i>	<i>1,150.00</i>	<i>1,500.00</i>	<i>—</i>	<i>—</i>
<i>Public service enterprises . . . . .</i>	<i>119.84</i>	<i>—</i>	<i>8,979.50</i>	<i>—</i>
<i>Cemeteries . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness . . . . .</b>	<b>2,000.00</b>	<b>4,000.00</b>	<b>2,000.00</b>	<b>90,000.00</b>
<i>Loans, general purposes . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans) . . . . .</i>	<i>2,000.00</i>	<i>4,000.00</i>	<i>2,000.00</i>	<i>90,000.00</i>
<i>Unpaid warrants or orders, current year . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers . . . . .</b>	<b>6,588.35</b>	<b>40,694.37</b>	<b>27,450.49</b>	<b>74,000.00</b>
<i>From sinking funds . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other . . . . .</i>	<i>6,588.35</i>	<i>40,694.37</i>	<i>27,450.49</i>	<i>74,000.00</i>
<b>Refunds . . . . .</b>	<b>1,649.02</b>	<b>8,656.10</b>	<b>1,301.84</b>	<b>351.85</b>
<b>Agency, trust, and investment . . . . .</b>	<b>96,262.21</b>	<b>61,637.20</b>	<b>69,691.59</b>	<b>53,606.93</b>
<i>Taxes and licenses for State . . . . .</i>	<i>23,837.00</i>	<i>16,093.00</i>	<i>14,036.00</i>	<i>16,113.00</i>
<i>Taxes for county . . . . .</i>	<i>15,247.23</i>	<i>13,855.48</i>	<i>8,978.06</i>	<i>11,978.62</i>
<i>Reimbursements for grade crossings . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds . . . . .</i>	<i>55,443.58</i>	<i>30,528.72</i>	<i>45,344.33</i>	<i>23,973.91</i>
<i>All other . . . . .</i>	<i>1,734.40</i>	<i>1,160.00</i>	<i>1,333.20</i>	<i>1,541.40</i>
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays . . . . .	\$735,438.12	\$501,449.67	\$834,292.79	\$441,590.50
Premiums . . . . .	—	—	—	—
Municipal indebtedness . . . . .	2,000.00	4,000.00	2,000.00	90,000.00
Transfers and refunds . . . . .	8,237.37	49,350.47	28,752.33	74,351.85
Agency, trust, and investment . . . . .	96,262.21	61,637.20	69,691.59	53,606.93
<b>Total receipts . . . . .</b>	<b>\$841,937.70</b>	<b>\$616,437.34</b>	<b>\$934,736.71</b>	<b>\$659,549.28</b>
Balance on hand, including funds . . . . .	254,763.56	180,846.87	213,700.76	126,923.86
<b>GRAND TOTAL . . . . .</b>	<b>\$1,096,701.26</b>	<b>\$797,284.21</b>	<b>\$1,148,437.47</b>	<b>\$786,473.14</b>



## Graded According to Population of 1945 — Continued.

PAYMENTS.	Concord POPULATION 8,382	Whitman POPULATION 8,290	Hudson POPULATION 8,126	Ludlow POPULATION 8,065
<b>Maintenance . . . . .</b>	<b>\$602,626.77</b>	<b>\$444,722.22</b>	<b>\$653,661.22</b>	<b>\$374,590.26</b>
<i>Departmental . . . . .</i>	<i>443,430.65</i>	<i>418,223.11</i>	<i>415,216.37</i>	<i>372,597.24</i>
General government . . . . .	32,467.18	26,072.51	32,415.05	24,436.15
Protection of persons and property . . . . .	73,538.47	35,345.51	56,704.01	45,325.63
Health and sanitation . . . . .	28,591.23	20,535.45	20,198.84	33,629.33
Highways . . . . .	35,999.92	56,897.47	44,719.61	50,526.38
Charities . . . . .	64,988.00	127,663.32	105,924.76	50,585.01
Veterans' benefits . . . . .	597.20	3,308.64	8,689.26	4,702.51
Schools . . . . .	167,049.43	133,128.90	117,586.22	153,332.05
Libraries . . . . .	13,843.03	4,759.11	5,359.03	4,494.48
Recreation . . . . .	6,394.43	3,527.03	3,929.20	3,083.42
Pensions . . . . .	13,053.18	—	13,109.24	—
Unclassified . . . . .	6,908.58	6,985.17	6,581.15	2,482.28
<i>Public service enterprises . . . . .</i>	<i>148,920.85</i>	<i>26,499.11</i>	<i>234,600.51</i>	<i>—</i>
Electric light . . . . .	130,385.45	—	216,413.16	—
Water . . . . .	18,535.40	26,499.11	18,187.35	—
All other . . . . .	—	—	—	—
<i>Cemeteries . . . . .</i>	<i>7,478.37</i>	<i>—</i>	<i>3,734.34</i>	<i>1,993.02</i>
<i>Administration of trust funds . . . . .</i>	<i>2,796.90</i>	<i>—</i>	<i>110.00</i>	<i>—</i>
<b>Interest . . . . .</b>	<b>7,149.92</b>	<b>1,055.33</b>	<b>3,594.47</b>	<b>3,638.59</b>
<i>Loans, general purposes . . . . .</i>	<i>4,726.17</i>	<i>1,055.33</i>	<i>693.22</i>	<i>3,638.59</i>
<i>Loans, public service enterprises . . . . .</i>	<i>2,423.75</i>	<i>—</i>	<i>2,901.25</i>	<i>—</i>
<i>Loans, cemeteries . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays . . . . .</b>	<b>11,085.26</b>	<b>6,267.90</b>	<b>77,625.70</b>	<b>5,829.71</b>
<i>Departmental . . . . .</i>	<i>755.52</i>	<i>6,267.90</i>	<i>2,230.07</i>	<i>5,829.71</i>
General government . . . . .	—	—	—	15.00
Protection of persons and property . . . . .	—	—	906.00	447.40
Health and sanitation . . . . .	325.52	2,158.60	1,324.07	702.08
Highways . . . . .	430.00	—	—	861.61
Charities . . . . .	—	—	—	—
Schools . . . . .	—	4,109.30	—	1,968.76
Libraries . . . . .	—	—	—	—
Recreation . . . . .	—	—	—	1,834.86
Unclassified . . . . .	—	—	—	—
<i>Public service enterprises . . . . .</i>	<i>10,329.74</i>	<i>—</i>	<i>71,462.25</i>	<i>—</i>
Electric light . . . . .	9,250.54	—	43,241.25	—
Water . . . . .	1,079.20	—	28,221.00	—
All other . . . . .	—	—	—	—
<i>Cemeteries . . . . .</i>	<i>—</i>	<i>—</i>	<i>3,933.38</i>	<i>—</i>
<b>Municipal indebtedness . . . . .</b>	<b>43,700.00</b>	<b>13,000.00</b>	<b>53,133.34</b>	<b>109,000.00</b>
<i>From sinking funds . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources . . . . .</i>	<i>41,700.00</i>	<i>9,000.00</i>	<i>51,133.34</i>	<i>19,000.00</i>
<i>Bonds refunded, current year . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans) . . . . .</i>	<i>2,000.00</i>	<i>4,000.00</i>	<i>2,000.00</i>	<i>90,000.00</i>
<i>Warrants or orders, previous years . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers . . . . .</b>	<b>6,588.35</b>	<b>40,694.37</b>	<b>27,450.49</b>	<b>74,000.00</b>
<i>To sinking funds from revenue . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other . . . . .</i>	<i>6,588.35</i>	<i>40,694.37</i>	<i>27,450.49</i>	<i>74,000.00</i>
<b>Refunds . . . . .</b>	<b>1,649.02</b>	<b>8,656.10</b>	<b>1,301.84</b>	<b>351.85</b>
<b>Agency, trust, and investment . . . . .</b>	<b>97,968.77</b>	<b>101,819.82</b>	<b>93,553.46</b>	<b>127,680.28</b>
<i>Taxes and licenses for State . . . . .</i>	<i>23,837.00</i>	<i>16,093.00</i>	<i>14,036.00</i>	<i>16,113.00</i>
<i>Taxes for county . . . . .</i>	<i>15,247.23</i>	<i>13,855.48</i>	<i>8,978.06</i>	<i>11,978.62</i>
<i>Expenditures for grade crossings . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds . . . . .</i>	<i>57,151.94</i>	<i>70,711.34</i>	<i>69,206.20</i>	<i>98,047.26</i>
<i>All other . . . . .</i>	<i>1,732.60</i>	<i>1,160.00</i>	<i>1,333.20</i>	<i>1,541.40</i>
<b>RECAPITULATION.</b>				
Maintenance and interest . . . . .	\$609,776.69	\$445,777.55	\$657,255.69	\$378,228.85
Permanent debt (except from sinking funds) . . . . .	41,700.00	9,000.00	51,133.34	19,000.00
Sinking fund requirements from revenue . . . . .	—	—	—	—
Outlays . . . . .	11,085.26	6,267.90	77,625.70	5,829.71
Permanent debt from sinking funds . . . . .	—	—	—	—
Bonds refunded, current year . . . . .	—	—	—	—
Temporary loans . . . . .	2,000.00	4,000.00	2,000.00	90,000.00
Transfers (except to sinking funds) and refunds . . . . .	8,237.37	49,350.47	28,752.33	74,351.85
Agency, trust, and investment . . . . .	97,968.77	101,819.82	93,553.46	127,680.28
<b>Total payments . . . . .</b>	<b>\$770,768.09</b>	<b>\$616,215.74</b>	<b>\$910,320.52</b>	<b>\$695,090.69</b>
Balance on hand, including funds . . . . .	325,933.17	181,068.47	238,116.95	91,382.45
<b>GRAND TOTAL . . . . .</b>	<b>\$1,096,701.26</b>	<b>\$797,284.21</b>	<b>\$1,148,437.47</b>	<b>\$786,473.14</b>

TABLE I. — Summary of Financial Transactions. Towns

RECEIPTS.	Grafton POPULATION 7,969	North Andover POPULATION 7,936	Auburn POPULATION 7,865	Falmouth POPULATION 7,751
<b>REVENUE.</b>	<b>\$348,248.16</b>	<b>\$477,554.81</b>	<b>\$346,475.24</b>	<b>\$838,880.63</b>
<b>General</b>	<b>292,446.10</b>	<b>395,065.19</b>	<b>311,128.81</b>	<b>702,351.71</b>
<i>Taxes</i>	<i>241,644.02</i>	<i>343,706.20</i>	<i>273,012.73</i>	<i>628,002.82</i>
Property, poll, and income	213,386.38	293,993.36	251,971.32	582,651.86
Corporation, bank, etc.	28,257.64	49,712.84	21,041.41	45,350.96
<i>Licenses and permits</i>	<i>4,185.00</i>	<i>3,104.75</i>	<i>2,070.50</i>	<i>12,672.00</i>
<i>Fines and forfeits</i>	<i>154.40</i>	<i>124.00</i>	<i>255.75</i>	<i>235.00</i>
<i>Grants and gifts</i>	<i>46,462.68</i>	<i>46,294.55</i>	<i>34,684.83</i>	<i>61,358.07</i>
For expenses	46,462.68	46,294.55	34,684.83	61,358.07
For outlays	—	—	—	—
All other	—	1,835.69	1,105.00	83.82
<b>Commercial</b>	<b>55,802.06</b>	<b>82,489.62</b>	<b>35,346.43</b>	<b>136,528.92</b>
<i>Special assessments</i>	—	<i>753.46</i>	—	—
To meet expenses	—	753.46	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>6,345.42</i>	<i>9,133.79</i>	<i>8,616.17</i>	<i>11,821.87</i>
<i>Departmental</i>	<i>43,903.49</i>	<i>42,036.10</i>	<i>23,581.92</i>	<i>40,094.42</i>
General government	1,240.35	237.48	522.85	506.45
Protection of persons and property	131.43	159.52	495.55	1,361.61
Health and sanitation	1,335.69	1,539.76	727.41	275.31
Highways	9,524.72	1,076.95	1,182.54	349.02
Charities	27,799.40	36,020.41	19,683.33	30,840.09
Veterans' benefits	1,265.00	507.50	239.50	46.00
Schools	2,159.52	1,932.28	172.42	3,953.62
Libraries	248.88	394.98	228.16	339.48
Recreation	—	—	—	2,421.84
Unclassified	198.58	167.22	330.16	1.00
<i>Public service enterprises</i>	—	<i>29,241.39</i>	—	<i>78,192.36</i>
Electric light	—	—	—	—
Water	—	29,241.39	—	78,192.36
All other	—	—	—	—
<i>Cemeteries</i>	<i>2,263.50</i>	—	<i>2,147.46</i>	<i>2,230.07</i>
<i>Interest</i>	<i>3,289.65</i>	<i>1,324.88</i>	<i>1,000.88</i>	<i>4,190.20</i>
On sinking funds	—	—	—	—
On trust and investment funds	2,708.51	378.74	256.47	872.25
All other	581.14	946.14	744.41	3,317.95
<b>NON-REVENUE.</b>	<b>\$310,161.49</b>	<b>\$409,546.82</b>	<b>\$70,961.32</b>	<b>\$337,948.17</b>
<b>Offsets to outlays</b>	<b>104.00</b>	<b>1,776.08</b>	—	—
<i>Departmental</i>	<i>104.00</i>	—	—	—
<i>Public service enterprises</i>	—	<i>1,776.08</i>	—	—
<i>Cemeteries</i>	—	—	—	—
<b>Municipal indebtedness</b>	<b>175,060.00</b>	<b>301,000.00</b>	—	<b>58,000.00</b>
<i>Loans, general purposes</i>	—	—	—	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>175,000.00</i>	<i>301,000.00</i>	—	<i>58,000.00</i>
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
<b>Transfers</b>	<b>63,787.20</b>	<b>50,281.73</b>	<b>25,693.24</b>	<b>102,751.62</b>
<i>From sinking funds</i>	—	—	—	—
All other	63,787.20	50,281.73	25,693.24	102,751.62
<b>Refunds</b>	<b>1,312.33</b>	<b>344.36</b>	<b>904.68</b>	<b>11,474.12</b>
<b>Agency, trust, and investment</b>	<b>69,957.96</b>	<b>56,144.65</b>	<b>44,363.40</b>	<b>165,722.43</b>
<i>Taxes and licenses for State</i>	<i>9,075.00</i>	<i>16,456.00</i>	<i>13,794.00</i>	<i>42,350.00</i>
<i>Taxes for county</i>	<i>7,789.81</i>	<i>14,033.64</i>	<i>11,840.52</i>	<i>60,528.34</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>51,604.35</i>	<i>24,961.81</i>	<i>17,203.28</i>	<i>61,653.29</i>
All other	1,488.80	693.20	1,525.60	1,190.30
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$348,352.16	\$479,330.89	\$346,475.24	\$838,880.63
Premiums	—	—	—	—
Municipal indebtedness	175,000.00	301,000.00	—	58,000.00
Transfers and refunds	65,099.53	50,626.09	26,597.92	114,225.74
Agency, trust, and investment	69,957.96	56,144.65	44,363.40	165,722.43
<b>Total receipts</b>	<b>\$658,409.65</b>	<b>\$887,101.63</b>	<b>\$417,436.56</b>	<b>\$1,176,828.80</b>
Balance on hand, including funds	85,336.55	117,980.75	95,686.44	348,881.73
<b>GRAND TOTAL</b>	<b>\$743,746.20</b>	<b>\$1,005,082.38</b>	<b>\$513,123.00</b>	<b>\$1,525,710.53</b>

## Graded According to Population of 1945 — Continued.

PAYMENTS.	Grafton POPULATION 7,969	North Andover POPULATION 7,936	Auburn POPULATION 7,865	Falmouth POPULATION 7,751
<b>Maintenance . . . . .</b>	<b>\$310,202.21</b>	<b>\$438,293.02</b>	<b>\$290,368.99</b>	<b>\$703,914.92</b>
<i>Departmental . . . . .</i>	<i>306,199.16</i>	<i>411,462.65</i>	<i>286,513.09</i>	<i>652,792.88</i>
General government . . . . .	18,315.63	24,535.01	17,811.86	34,049.61
Protection of persons and property . . . . .	17,382.85	49,198.97	14,217.88	124,535.22
Health and sanitation . . . . .	9,001.57	19,462.15	12,599.74	45,846.18
Highways . . . . .	49,812.20	57,833.63	43,441.36	98,087.69
Charities . . . . .	79,567.56	94,100.21	55,180.74	105,610.66
Veterans' benefits . . . . .	4,491.64	2,778.48	6,396.51	4,221.49
Schools . . . . .	115,622.41	137,475.47	122,624.05	198,734.25
Libraries . . . . .	8,635.49	7,230.41	4,745.09	7,614.52
Recreation . . . . .	863.63	4,640.75	1,880.21	8,873.59
Pensions . . . . .	—	7,653.00	—	9,739.58
Unclassified . . . . .	2,506.18	6,554.57	7,615.65	15,480.04
<i>Public service enterprises . . . . .</i>	<i>—</i>	<i>26,830.37</i>	<i>—</i>	<i>48,722.52</i>
Electric light . . . . .	—	—	—	—
Water . . . . .	—	26,830.37	—	48,722.52
All other . . . . .	—	—	—	—
<i>Cemeteries . . . . .</i>	<i>3,881.46</i>	<i>—</i>	<i>3,855.90</i>	<i>2,580.07</i>
<i>Administration of trust funds . . . . .</i>	<i>121.59</i>	<i>—</i>	<i>—</i>	<i>19.50</i>
<b>Interest . . . . .</b>	<b>1,010.45</b>	<b>1,582.45</b>	<b>3,815.66</b>	<b>1,539.45</b>
<i>Loans, general purposes . . . . .</i>	<i>1,010.45</i>	<i>1,582.45</i>	<i>3,815.66</i>	<i>1,529.45</i>
<i>Loans, public service enterprises . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>10.00</i>
<i>Loans, cemeteries . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays . . . . .</b>	<b>10,481.96</b>	<b>22,372.18</b>	<b>746.68</b>	<b>62,203.56</b>
<i>Departmental . . . . .</i>	<i>9,831.96</i>	<i>18,511.83</i>	<i>746.68</i>	<i>37,311.68</i>
General government . . . . .	507.80	—	—	2,501.10
Protection of persons and property . . . . .	51.10	11,985.07	—	—
Health and sanitation . . . . .	989.57	3,491.76	—	—
Highways . . . . .	3,708.79	—	350.00	28,994.99
Charities . . . . .	—	—	—	—
Schools . . . . .	3,223.96	3,035.00	361.68	764.14
Libraries . . . . .	1,210.00	—	35.00	—
Recreation . . . . .	—	—	—	4,529.85
Unclassified . . . . .	140.74	—	—	521.60
<i>Public service enterprises . . . . .</i>	<i>—</i>	<i>3,860.35</i>	<i>—</i>	<i>24,891.88</i>
Electric light . . . . .	—	—	—	—
Water . . . . .	—	3,860.35	—	24,891.88
All other . . . . .	—	—	—	—
<i>Cemeteries . . . . .</i>	<i>650.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness . . . . .</b>	<b>113,700.00</b>	<b>363,000.00</b>	<b>12,500.00</b>	<b>77,500.00</b>
<i>From sinking funds . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources . . . . .</i>	<i>4,950.00</i>	<i>2,000.00</i>	<i>12,500.00</i>	<i>19,500.00</i>
<i>Bonds refunded, current year . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans) . . . . .</i>	<i>108,750.00</i>	<i>301,000.00</i>	<i>—</i>	<i>58,000.00</i>
<i>Warrants or orders, previous years . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers . . . . .</b>	<b>63,787.20</b>	<b>50,281.73</b>	<b>25,693.24</b>	<b>102,751.62</b>
<i>To sinking funds from revenue . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other . . . . .</i>	<i>63,787.20</i>	<i>50,281.73</i>	<i>25,693.24</i>	<i>102,751.62</i>
<b>Refunds . . . . .</b>	<b>1,312.33</b>	<b>344.36</b>	<b>904.68</b>	<b>11,474.12</b>
<b>Agency, trust, and investment . . . . .</b>	<b>131,528.04</b>	<b>105,211.87</b>	<b>66,683.87</b>	<b>263,554.91</b>
<i>Taxes and licenses for State . . . . .</i>	<i>9,075.00</i>	<i>16,456.00</i>	<i>13,794.00</i>	<i>42,350.00</i>
<i>Taxes for county . . . . .</i>	<i>7,789.81</i>	<i>14,033.64</i>	<i>11,840.52</i>	<i>60,528.34</i>
<i>Expenditures for grade crossings . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds . . . . .</i>	<i>113,176.23</i>	<i>74,043.43</i>	<i>39,523.75</i>	<i>159,485.77</i>
<i>All other . . . . .</i>	<i>1,487.00</i>	<i>678.80</i>	<i>1,525.60</i>	<i>1,190.80</i>
<b>RECAPITULATION.</b>				
Maintenance and interest . . . . .	\$311,212.66	\$439,875.47	\$294,184.65	\$705,454.37
Permanent debt (except from sinking funds) . . . . .	4,950.00	2,000.00	12,500.00	19,500.00
Sinking fund requirements from revenue . . . . .	—	—	—	—
Outlays . . . . .	10,481.96	22,372.18	746.68	62,203.56
Permanent debt from sinking funds . . . . .	—	—	—	—
Bonds refunded, current year . . . . .	—	—	—	—
Temporary loans . . . . .	108,750.00	301,000.00	—	58,000.00
Transfers (except to sinking funds) and refunds . . . . .	65,099.53	50,626.09	26,597.92	114,225.74
Agency, trust, and investment . . . . .	131,528.04	105,211.87	66,683.87	263,554.91
<b>Total payments . . . . .</b>	<b>\$632,022.19</b>	<b>\$921,085.61</b>	<b>\$400,713.12</b>	<b>\$1,222,938.58</b>
Balance on hand, including funds . . . . .	111,724.01	83,996.77	112,409.88	302,771.95
<b>GRAND TOTAL . . . . .</b>	<b>\$743,746.20</b>	<b>\$1,005,082.38</b>	<b>\$513,123.00</b>	<b>\$1,525,710.53</b>

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Millbury POPULATION 7,666	Montague POPULATION 7,602	Ware POPULATION 7,578	Franklin POPULATION 7,531
<b>REVENUE.</b>	<b>\$404,630.80</b>	<b>\$499,953.96</b>	<b>\$383,222.38</b>	<b>\$440,775.08</b>
<b>General</b>	<b>354,803.67</b>	<b>400,842.20</b>	<b>302,652.05</b>	<b>346,247.86</b>
<i>Taxes</i>	<i>309,035.13</i>	<i>336,221.59</i>	<i>250,343.48</i>	<i>288,364.19</i>
Property, poll, and income	260,322.32	276,417.00	205,045.72	245,739.67
Corporation, bank, etc.	48,712.81	59,804.59	45,297.76	42,624.52
<i>Licenses and permits</i>	<i>3,571.00</i>	<i>6,802.50</i>	<i>7,266.50</i>	<i>6,821.50</i>
<i>Fines and forfeits</i>	<i>90.00</i>	<i>664.15</i>	<i>334.50</i>	<i>147.00</i>
<i>Grants and gifts</i>	<i>41,538.23</i>	<i>57,153.96</i>	<i>43,379.87</i>	<i>50,835.17</i>
For expenses	41,538.23	57,153.96	43,379.87	49,453.11
For outlays	—	—	—	1,382.06
All other	569.31	—	1,327.70	80.00
<b>Commercial</b>	<b>49,827.13</b>	<b>99,111.76</b>	<b>80,570.33</b>	<b>94,527.22</b>
<i>Special assessments</i>	—	242.01	—	—
To meet expenses	—	242.01	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	<i>7,262.33</i>	<i>7,387.51</i>	<i>6,150.98</i>	<i>9,044.65</i>
<i>Departmental</i>	<i>39,340.28</i>	<i>56,242.81</i>	<i>37,124.87</i>	<i>46,470.82</i>
General government	298.03	61.52	2,013.05	47.38
Protection of persons and property	122.71	254.00	152.18	164.16
Health and sanitation	839.99	460.71	727.84	606.14
Highways	3,027.26	2,091.28	690.19	3,720.36
Charities	31,168.75	39,356.18	27,639.69	36,843.69
Veterans' benefits	3,197.75	2,169.17	827.50	451.66
Schools	362.07	11,368.74	4,135.64	4,387.43
Libraries	33.25	328.96	—	—
Recreation	—	—	77.60	—
Unclassified	290.47	152.25	861.18	250.00
<i>Public service enterprises</i>	—	34,790.67	33,065.56	37,615.62
Electric light	—	—	—	—
Water	—	—	33,005.56	37,615.62
All other	—	34,790.67	60.00	—
<i>Cemeteries</i>	<i>2,040.00</i>	—	3,146.18	—
<i>Interest</i>	<i>1,184.52</i>	<i>448.76</i>	<i>1,082.74</i>	<i>1,396.13</i>
On sinking funds	—	—	—	—
On trust and investment funds	138.20	48.60	520.71	20.00
All other	1,046.32	400.16	562.03	1,376.13
<b>NON-REVENUE.</b>	<b>\$95,499.22</b>	<b>\$327,251.20</b>	<b>\$64,042.81</b>	<b>\$50,414.35</b>
<b>Offsets to outlays</b>	<b>—</b>	<b>—</b>	<b>10,000.00</b>	<b>875.00</b>
<i>Departmental</i>	—	—	10,000.00	875.00
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
<b>Municipal indebtedness</b>	<b>—</b>	<b>201,000.00</b>	<b>—</b>	<b>—</b>
<i>Loans, general purposes</i>	—	—	—	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	—	201,000.00	—	—
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
<b>Transfers</b>	<b>51,400.00</b>	<b>40,089.09</b>	<b>1,142.22</b>	<b>19,120.86</b>
<i>From sinking funds</i>	—	—	—	—
All other	51,400.00	40,089.09	1,142.22	19,120.86
<b>Refunds</b>	<b>489.68</b>	<b>1,028.02</b>	<b>346.49</b>	<b>750.04</b>
<b>Agency, trust, and investment</b>	<b>43,609.54</b>	<b>85,134.09</b>	<b>52,554.10</b>	<b>29,668.45</b>
<i>Taxes and licenses for State</i>	<i>12,463.00</i>	<i>19,844.00</i>	<i>13,088.00</i>	<i>17,666.00</i>
<i>Taxes for county</i>	<i>10,698.01</i>	<i>24,896.64</i>	<i>19,067.21</i>	<i>10,328.65</i>
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	<i>19,073.13</i>	<i>39,037.03</i>	<i>19,376.17</i>	<i>85.00</i>
All other	1,375.40	1,356.42	1,022.72	1,588.80
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$404,630.80	\$499,953.96	\$393,222.38	\$441,650.08
Premiums	—	—	—	—
Municipal indebtedness	—	201,000.00	—	—
Transfers and refunds	51,889.68	41,117.11	1,488.71	19,870.90
Agency, trust, and investment	43,609.54	85,134.09	52,554.10	29,668.45
<b>Total receipts</b>	<b>\$500,130.02</b>	<b>\$827,265.16</b>	<b>\$447,265.19</b>	<b>\$491,189.43</b>
Balance on hand, including funds	114,450.31	148,419.33	133,196.05	219,201.22
<b>GRAND TOTAL</b>	<b>\$614,580.33</b>	<b>\$975,624.49</b>	<b>\$580,461.24</b>	<b>\$710,390.65</b>



## Graded According to Population of 1945 — Continued.

PAYMENTS.	Millbury POPULATION 7,666	Montague POPULATION 7,602	Ware POPULATION 7,578	Franklin POPULATION 7,531
<b>Maintenance</b>	<b>\$336,826.07</b>	<b>\$459,837.49</b>	<b>\$319,537.70</b>	<b>\$385,799.42</b>
<i>Departmental</i>	<i>332,976.86</i>	<i>433,734.73</i>	<i>291,973.18</i>	<i>366,003.36</i>
General government	21,236.86	19,176.95	27,315.13	15,272.01
Protection of persons and property	27,194.42	20,589.69	23,283.76	30,242.26
Health and sanitation	12,329.98	17,431.56	7,910.33	17,381.09
Highways	48,295.12	45,768.29	40,376.85	45,604.03
Charities	85,111.15	117,502.94	82,956.43	110,109.36
Veterans' benefits	6,309.93	10,906.74	6,974.84	4,044.15
Schools	119,377.98	182,939.46	85,934.46	130,071.40
Libraries	3,888.93	7,733.12	5,709.26	3,651.95
Recreation	1,561.62	3,733.86	3,046.15	2,996.08
Pensions	1,150.00	4,168.62	400.00	—
Unclassified	6,520.87	3,783.50	8,066.27	6,631.03
<i>Public service enterprises</i>	<i>—</i>	<i>25,812.76</i>	<i>21,151.22</i>	<i>19,436.06</i>
Electric light	—	—	—	—
Water	—	—	21,051.22	19,436.06
All other	—	25,812.76	100.00	—
<i>Cemeteries</i>	<i>3,849.21</i>	<i>—</i>	<i>6,413.00</i>	<i>360.00</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>290.00</i>	<i>—</i>	<i>—</i>
<b>Interest</b>	<b>1,127.27</b>	<b>2,623.02</b>	<b>1,238.75</b>	<b>1,003.16</b>
<i>Loans, general purposes</i>	<i>1,127.27</i>	<i>2,623.02</i>	<i>883.75</i>	<i>550.00</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>355.00</i>	<i>453.16</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b>	<b>1,057.94</b>	<b>8,931.04</b>	<b>3,441.69</b>	<b>22,742.57</b>
<i>Departmental</i>	<i>1,057.94</i>	<i>8,931.04</i>	<i>3,441.69</i>	<i>14,288.83</i>
General government	—	215.00	175.00	—
Protection of persons and property	—	—	—	759.83
Health and sanitation	—	—	—	—
Highways	1,057.94	7,403.09	411.44	200.00
Charities	—	—	—	—
Schools	—	1,312.95	323.60	13,056.22
Libraries	—	—	—	—
Recreation	—	—	1,781.87	272.78
Unclassified	—	—	749.78	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>8,453.74</i>
Electric light	—	—	—	—
Water	—	—	—	8,453.74
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>12,288.75</b>	<b>214,000.00</b>	<b>14,000.00</b>	<b>21,500.00</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>10,461.49</i>	<i>14,000.00</i>	<i>14,000.00</i>	<i>21,500.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>1,827.26</i>	<i>200,000.00</i>	<i>—</i>	<i>—</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>51,400.00</b>	<b>40,089.09</b>	<b>1,142.22</b>	<b>19,120.86</b>
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>51,400.00</i>	<i>40,089.09</i>	<i>1,142.22</i>	<i>19,120.86</i>
<b>Refunds</b>	<b>489.68</b>	<b>1,028.02</b>	<b>346.49</b>	<b>750.04</b>
<b>Agency, trust, and investment</b>	<b>92,219.75</b>	<b>113,425.70</b>	<b>53,097.42</b>	<b>48,996.86</b>
<i>Taxes and licenses for State</i>	<i>12,463.00</i>	<i>19,844.00</i>	<i>13,088.00</i>	<i>17,666.00</i>
<i>Taxes for county</i>	<i>10,698.01</i>	<i>24,896.64</i>	<i>19,067.21</i>	<i>10,328.65</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>67,686.94</i>	<i>67,388.66</i>	<i>19,919.49</i>	<i>19,405.01</i>
<i>All other</i>	<i>1,371.80</i>	<i>1,296.40</i>	<i>1,022.72</i>	<i>1,597.20</i>
<b>RECAPITULATION.</b>				
Maintenance and interest	\$337,953.34	\$462,460.51	\$320,776.45	\$386,802.58
Permanent debt (except from sinking funds)	10,461.49	14,000.00	14,000.00	21,500.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	1,057.94	8,931.04	3,441.69	22,742.57
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	1,827.26	200,000.00	—	—
Transfers (except to sinking funds) and refunds	51,889.68	41,117.11	1,488.71	19,870.90
Agency, trust, and investment	92,219.75	113,425.70	53,097.42	48,996.86
<b>Total payments</b>	<b>\$495,409.46</b>	<b>\$839,934.36</b>	<b>\$392,804.27</b>	<b>\$499,912.91</b>
Balance on hand, including funds	119,170.87	135,690.13	187,656.97	210,477.74
<b>GRAND TOTAL</b>	<b>\$614,580.33</b>	<b>\$975,624.49</b>	<b>\$580,461.24</b>	<b>\$710,390.65</b>

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Wareham POPULATION 7,439	Dracut POPULATION 7,434	South Hadley POPULATION 7,352	Amherst POPULATION 7,089
<b>REVENUE.</b>	<b>\$528,485.16</b>	<b>\$369,784.34</b>	<b>\$491,226.76</b>	<b>\$499,642.76</b>
<b>General</b>	<b>446,618.48</b>	<b>311,335.42</b>	<b>311,552.07</b>	<b>350,625.37</b>
<i>Taxes</i>	<i>377,249.97</i>	<i>246,203.07</i>	<i>269,332.15</i>	<i>297,133.09</i>
Property, poll, and income	346,008.75	222,277.12	232,047.41	274,412.24
Corporation, bank, etc.	31,241.22	23,925.95	37,284.74	22,720.85
<i>Licenses and permits</i>	<i>6,380.00</i>	<i>3,989.50</i>	<i>4,044.00</i>	<i>5,605.52</i>
<i>Fines and forfeits</i>	<i>617.20</i>	<i>392.28</i>	<i>63.72</i>	<i>231.50</i>
<i>Grants and gifts</i>	<i>61,580.95</i>	<i>60,750.57</i>	<i>37,732.20</i>	<i>47,655.26</i>
For expenses	61,580.95	60,750.57	37,732.20	46,655.26
For outlays	—	—	—	1,000.00
<i>All other</i>	<i>790.36</i>	<i>—</i>	<i>380.00</i>	<i>—</i>
<b>Commercial</b>	<b>81,866.68</b>	<b>58,448.92</b>	<b>179,674.69</b>	<b>149,017.39</b>
<i>Special assessments</i>	<i>—</i>	<i>46.33</i>	<i>384.75</i>	<i>9,370.85</i>
To meet expenses	—	46.33	—	7,769.82
To meet outlays	—	—	384.75	2,101.03
<i>Privileges</i>	<i>10,345.72</i>	<i>3,947.24</i>	<i>7,730.74</i>	<i>8,930.04</i>
<i>Departmental</i>	<i>64,666.66</i>	<i>52,484.40</i>	<i>35,481.92</i>	<i>69,834.34</i>
General government	2,014.62	206.10	489.50	2,067.76
Protection of persons and property	112.58	167.67	146.22	292.45
Health and sanitation	1,461.79	1,943.00	739.96	2,913.85
Highways	4,010.50	6,447.11	1,005.60	3,830.41
Charities	43,729.09	41,251.04	26,512.55	27,876.71
Veterans' benefits	1,060.19	1,030.50	460.00	940.65
Schools	9,746.67	1,017.91	5,560.68	31,408.01
Libraries	—	1.60	74.04	494.50
Recreation	2,102.10	—	—	10.00
Unclassified	429.12	419.47	493.37	—
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>134,912.28</i>	<i>57,869.72</i>
Electric light	—	—	134,912.28	—
Water	—	—	—	57,869.72
All other	—	—	—	—
<i>Cemeteries</i>	<i>3,460.16</i>	<i>124.85</i>	<i>—</i>	<i>1,353.44</i>
<i>Interest</i>	<i>3,394.14</i>	<i>1,846.10</i>	<i>1,165.00</i>	<i>1,159.00</i>
On sinking funds	—	—	—	—
On trust and investment funds	777.41	264.86	359.42	573.89
All other	2,616.73	1,581.24	805.58	585.11
<b>NON-REVENUE.</b>	<b>\$189,901.07</b>	<b>\$67,721.06</b>	<b>\$168,373.19</b>	<b>\$132,158.44</b>
<b>Offsets to outlays</b>	<b>—</b>	<b>9,061.31</b>	<b>900.00</b>	<b>—</b>
<i>Departmental</i>	<i>—</i>	<i>9,061.31</i>	<i>900.00</i>	<i>—</i>
<i>Public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>50,000.00</b>	<b>10,000.00</b>	<b>—</b>	<b>3,000.00</b>
<i>Loans, general purposes</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>50,000.00</i>	<i>10,000.00</i>	<i>—</i>	<i>3,000.00</i>
<i>Unpaid warrants or orders, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>25,801.38</b>	<b>20,325.09</b>	<b>100,238.88</b>	<b>51,026.06</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	25,801.38	20,325.09	100,238.88	51,026.06
<b>Refunds</b>	<b>902.64</b>	<b>620.36</b>	<b>176.79</b>	<b>185.99</b>
<b>Agency, trust, and investment</b>	<b>113,197.05</b>	<b>27,714.30</b>	<b>67,057.52</b>	<b>77,946.39</b>
<i>Taxes and licenses for State</i>	<i>27,346.00</i>	<i>9,075.00</i>	<i>17,787.00</i>	<i>19,723.00</i>
<i>Taxes for county</i>	<i>23,543.90</i>	<i>5,804.78</i>	<i>25,952.59</i>	<i>28,777.36</i>
<i>Reimbursements for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>21,861.09</i>	<i>11,517.89</i>	<i>22,309.27</i>	<i>27,915.23</i>
<i>All other</i>	<i>40,446.06</i>	<i>1,316.63</i>	<i>1,008.66</i>	<i>1,530.80</i>
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays	\$528,485.16	\$378,845.65	\$492,126.76	\$499,642.76
Premiums	—	—	—	—
Municipal indebtedness	50,000.00	10,000.00	—	3,000.00
Transfers and refunds	26,704.02	20,945.45	100,415.67	51,212.05
Agency, trust, and investment	113,197.05	27,714.30	67,057.52	77,946.39
<b>Total receipts</b>	<b>\$718,386.23</b>	<b>\$437,505.40</b>	<b>\$659,599.95</b>	<b>\$631,801.20</b>
Balance on hand, including funds	121,210.56	162,648.86	214,271.05	223,350.95
<b>GRAND TOTAL</b>	<b>\$839,596.79</b>	<b>\$600,154.26</b>	<b>\$873,871.00</b>	<b>\$855,152.15</b>

## Graded According to Population of 1945 — Continued.

PAYMENTS.	Wareham POPULATION 7,439	Dracut POPULATION 7,434	South Hadley POPULATION 7,352	Amherst POPULATION 7,089
<b>Maintenance . . . . .</b>	<b>\$480,998.00</b>	<b>\$319,357.79</b>	<b>\$417,434.77</b>	<b>\$398,805.49</b>
<i>Departmental . . . . .</i>	<i>474,201.84</i>	<i>318,702.47</i>	<i>311,010.99</i>	<i>375,298.41</i>
General government . . . . .	32,794.28	20,172.74	23,583.36	21,266.34
Protection of persons and property . . . . .	42,029.24	19,861.83	14,064.28	37,014.88
Health and sanitation . . . . .	43,193.28	7,797.10	13,717.23	19,674.80
Highways . . . . .	50,086.47	46,160.66	33,799.56	50,704.73
Charities . . . . .	125,867.85	106,877.13	69,912.93	77,793.07
Veterans' benefits . . . . .	5,394.67	3,403.70	7,398.58	806.26
Schools . . . . .	135,763.70	105,242.82	131,113.76	158,745.19
Libraries . . . . .	2,000.00	3,094.26	4,654.62	2,383.53
Recreation . . . . .	13,472.75	620.67	2,139.73	2,379.75
Pensions . . . . .	—	1,733.34	5,672.00	—
Unclassified . . . . .	23,599.60	3,738.22	4,354.94	4,529.86
<i>Public service enterprises . . . . .</i>	<i>15.00</i>	<i>—</i>	<i>106,421.94</i>	<i>20,979.02</i>
Electric light . . . . .	—	—	106,421.94	—
Water . . . . .	—	—	—	20,979.02
All other . . . . .	15.00	—	—	—
<i>Cemeteries . . . . .</i>	<i>6,781.16</i>	<i>655.32</i>	<i>—</i>	<i>2,528.06</i>
<i>Administration of trust funds . . . . .</i>	<i>—</i>	<i>—</i>	<i>1.84</i>	<i>—</i>
<b>Interest . . . . .</b>	<b>\$49.72</b>	<b>\$58.49</b>	<b>\$1,105.00</b>	<b>\$10,278.22</b>
<i>Loans, general purposes . . . . .</i>	<i>449.72</i>	<i>458.49</i>	<i>3,105.00</i>	<i>3,278.22</i>
<i>Loans, public service enterprises . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>7,000.00</i>
<i>Loans, cemeteries . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays . . . . .</b>	<b>\$8,503.09</b>	<b>\$4,908.83</b>	<b>\$5,885.20</b>	<b>\$27,791.69</b>
<i>Departmental . . . . .</i>	<i>7,841.29</i>	<i>4,908.83</i>	<i>2,994.92</i>	<i>9,945.13</i>
General government . . . . .	1,641.44	—	225.00	—
Protection of persons and property . . . . .	1,185.61	—	—	—
Health and sanitation . . . . .	—	—	—	—
Highways . . . . .	4,422.09	—	2,154.84	8,020.22
Charities . . . . .	—	—	102.25	—
Schools . . . . .	206.27	4,908.83	512.83	1,924.91
Libraries . . . . .	—	—	—	—
Recreation . . . . .	385.88	—	—	—
Unclassified . . . . .	—	—	—	—
<i>Public service enterprises . . . . .</i>	<i>—</i>	<i>—</i>	<i>2,890.28</i>	<i>17,846.56</i>
Electric light . . . . .	—	—	2,890.28	—
Water . . . . .	—	—	—	17,846.56
All other . . . . .	—	—	—	—
<i>Cemeteries . . . . .</i>	<i>661.80</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness . . . . .</b>	<b>\$60,000.00</b>	<b>\$7,000.00</b>	<b>\$18,600.00</b>	<b>\$38,000.00</b>
<i>From sinking funds . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources . . . . .</i>	<i>10,000.00</i>	<i>7,000.00</i>	<i>16,000.00</i>	<i>135,000.00</i>
<i>Bonds refunded, current year . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans) . . . . .</i>	<i>50,000.00</i>	<i>—</i>	<i>2,600.00</i>	<i>3,000.00</i>
<i>Warrants or orders, previous years . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers . . . . .</b>	<b>\$25,801.38</b>	<b>\$20,325.09</b>	<b>\$100,238.88</b>	<b>\$51,026.06</b>
<i>To sinking funds from revenue . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other . . . . .</i>	<i>25,801.38</i>	<i>20,325.09</i>	<i>100,238.88</i>	<i>51,026.06</i>
<b>Refunds . . . . .</b>	<b>\$902.64</b>	<b>\$620.36</b>	<b>\$176.79</b>	<b>\$185.99</b>
<b>Agency, trust, and investment . . . . .</b>	<b>\$137,440.89</b>	<b>\$47,748.90</b>	<b>\$157,101.54</b>	<b>\$128,447.51</b>
<i>Taxes and licenses for State . . . . .</i>	<i>27,346.00</i>	<i>9,075.00</i>	<i>17,787.00</i>	<i>19,723.00</i>
<i>Taxes for county . . . . .</i>	<i>23,543.90</i>	<i>5,804.78</i>	<i>25,952.59</i>	<i>28,777.36</i>
<i>Expenditures for grade crossings . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds . . . . .</i>	<i>46,104.93</i>	<i>31,559.69</i>	<i>112,373.67</i>	<i>78,416.35</i>
<i>All other . . . . .</i>	<i>40,446.06</i>	<i>1,309.43</i>	<i>988.28</i>	<i>1,530.80</i>
<b>RECAPITULATION.</b>				
Maintenance and interest . . . . .	\$481,847.72	\$319,816.28	\$420,539.77	\$409,083.71
Permanent debt (except from sinking funds) . . . . .	10,000.00	7,000.00	16,000.00	135,000.00
Sinking fund requirements from revenue . . . . .	—	—	—	—
Outlays . . . . .	8,503.09	4,908.83	5,885.20	27,791.69
Permanent debt from sinking funds . . . . .	—	—	—	—
Bonds refunded, current year . . . . .	—	—	—	—
Temporary loans . . . . .	50,000.00	—	2,600.00	3,000.00
Transfers (except to sinking funds) and refunds . . . . .	26,704.02	20,945.45	100,415.67	51,212.05
Agency, trust, and investment . . . . .	137,440.89	47,748.90	157,101.54	128,447.51
<b>Total payments . . . . .</b>	<b>\$714,495.72</b>	<b>\$400,419.46</b>	<b>\$702,542.18</b>	<b>\$654,534.96</b>
Balance on hand, including funds . . . . .	125,101.07	199,734.80	171,328.82	200,617.19
<b>GRAND TOTAL . . . . .</b>	<b>\$839,596.79</b>	<b>\$600,154.26</b>	<b>\$873,871.00</b>	<b>\$855,152.15</b>

1 Includes \$2,000 paid from gifts for outlays.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Maynard POPULATION 7,017	Mansfield POPULATION 6,978	Somerset POPULATION 6,815	Spencer POPULATION 6,765
<b>REVENUE.</b>	<b>\$340,608.87</b>	<b>\$666,240.59</b>	<b>\$485,767.68</b>	<b>\$337,590.92</b>
General . . . . .	281,982.38	321,143.21	399,787.60	265,896.74
<i>Taxes</i>	<i>219,574.46</i>	<i>276,739.30</i>	<i>356,356.26</i>	<i>219,505.37</i>
Property, poll, and income . . . . .	181,258.10	231,785.25	327,003.18	196,885.55
Corporation, bank, etc. . . . .	68,316.36	44,954.05	29,353.08	16,619.82
<i>Licenses and permits</i> . . . . .	<i>6,466.50</i>	<i>4,168.50</i>	<i>2,085.00</i>	<i>6,037.00</i>
<i>Fines and forfeits</i> . . . . .	<i>320.00</i>	<i>190.50</i>	<i>95.50</i>	<i>483.90</i>
<i>Grants and gifts</i> . . . . .	<i>25,621.42</i>	<i>38,016.91</i>	<i>41,045.07</i>	<i>45,870.47</i>
For expenses . . . . .	25,621.42	38,016.91	41,045.07	45,870.47
For outlays . . . . .	—	—	—	—
<i>All other</i> . . . . .	—	2,028.00	205.77	—
Commercial . . . . .	58,626.49	345,097.38	85,979.48	71,694.18
<i>Special assessments</i> . . . . .	<i>3,089.56</i>	<i>6,507.86</i>	—	—
To meet expenses . . . . .	—	2,925.68	—	—
To meet outlays . . . . .	3,089.56	3,582.18	—	—
<i>Privileges</i> . . . . .	<i>7,617.34</i>	<i>8,082.54</i>	6,375.12	6,692.32
<i>Departmental</i> . . . . .	<i>20,794.75</i>	<i>32,778.86</i>	<i>33,629.90</i>	<i>41,726.90</i>
General government . . . . .	183.85	1,437.30	163.26	224.63
Protection of persons and property . . . . .	864.94	212.17	31.15	729.67
Health and sanitation . . . . .	1,445.54	626.85	84.54	389.43
Highways . . . . .	2,258.40	1,385.20	—	8,343.00
Charities . . . . .	14,887.35	26,130.93	24,352.95	28,236.59
Veterans' benefits . . . . .	159.40	524.00	168.00	628.83
Schools . . . . .	265.08	1,135.71	8,595.27	2,819.75
Libraries . . . . .	124.79	260.45	181.73	315.00
Recreation . . . . .	100.00	—	—	—
Unclassified . . . . .	505.40	1,066.25	53.00	40.00
<i>Public service enterprises</i> . . . . .	<i>22,169.99</i>	<i>294,275.60</i>	<i>44,902.43</i>	<i>14,589.68</i>
Electric light . . . . .	—	250,940.46	—	—
Water . . . . .	22,169.99	43,333.14	44,902.43	14,589.68
All other . . . . .	—	—	—	—
<i>Cemeteries</i> . . . . .	<i>3,424.50</i>	—	—	285.11
<i>Interest</i> . . . . .	<i>1,530.35</i>	<i>3,454.52</i>	<i>1,072.03</i>	<i>8,400.17</i>
On sinking funds . . . . .	—	—	—	—
On trust and investment funds . . . . .	—	59.05	140.44	6,530.61
All other . . . . .	1,530.35	3,395.47	931.59	1,869.56
<b>NON-REVENUE.</b>	<b>\$82,791.68</b>	<b>\$57,654.52</b>	<b>\$103,342.80</b>	<b>\$31,799.67</b>
Offsets to outlays . . . . .	375.00	—	—	1,500.00
<i>Departmental</i> . . . . .	<i>375.00</i>	—	—	<i>1,500.00</i>
<i>Public service enterprises</i> . . . . .	—	—	—	—
<i>Cemeteries</i> . . . . .	—	—	—	—
Municipal indebtedness . . . . .	2,000.00	—	—	—
<i>Loans, general purposes</i> . . . . .	—	—	—	—
<i>Loans, public service enterprises</i> . . . . .	—	—	—	—
<i>Loans, cemeteries</i> . . . . .	—	—	—	—
<i>Bonds refunded, current year</i> . . . . .	—	—	—	—
<i>Temporary loans (including revenue loans)</i> . . . . .	<i>2,000.00</i>	—	—	—
<i>Unpaid warrants or orders, current year</i> . . . . .	—	—	—	—
<i>Premiums</i> . . . . .	—	—	—	—
Transfers . . . . .	22,506.60	459.69	30,000.00	3,741.32
<i>From sinking funds</i> . . . . .	—	—	—	—
<i>All other</i> . . . . .	22,506.60	459.69	30,000.00	3,741.32
Refunds . . . . .	1,134.72	3,220.29	637.28	1,443.47
Agency, trust, and investment . . . . .	56,775.96	53,974.54	72,705.52	25,114.88
<i>Taxes and licenses for State</i> . . . . .	<i>14,288.00</i>	<i>15,800.00</i>	<i>26,257.00</i>	<i>9,196.00</i>
<i>Taxes for county</i> . . . . .	<i>9,132.86</i>	<i>14,173.69</i>	<i>23,659.16</i>	<i>7,893.68</i>
<i>Reimbursements for grade crossings</i> . . . . .	—	—	—	—
<i>Sinking and other permanent funds</i> . . . . .	<i>32,570.90</i>	<i>21,523.50</i>	<i>22,212.16</i>	<i>7,132.40</i>
<i>All other</i> . . . . .	<i>784.20</i>	<i>2,477.35</i>	<i>577.20</i>	<i>892.80</i>
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays . . . . .	\$340,983.87	\$666,240.59	\$485,767.08	\$339,090.92
Premiums . . . . .	—	—	—	—
Municipal indebtedness . . . . .	2,000.00	—	—	—
Transfers and refunds . . . . .	23,640.72	3,679.98	30,637.28	5,184.79
Agency, trust, and investment . . . . .	56,775.96	53,974.54	72,705.52	25,114.88
<b>Total receipts . . . . .</b>	<b>\$423,400.55</b>	<b>\$723,895.11</b>	<b>\$589,109.88</b>	<b>\$369,390.59</b>
Balance on hand, including funds . . . . .	197,857.30	200,518.18	220,358.77	123,661.04
<b>GRAND TOTAL . . . . .</b>	<b>\$621,257.85</b>	<b>\$924,413.29</b>	<b>\$809,468.65</b>	<b>\$493,051.63</b>



## Graded According to Population of 1945 — Continued.

PAYMENTS.	Maynard Population 7,017	Mansfield Population 6,978	Somerset Population 6,815	Spencer Population 6,765
<b>Maintenance . . . . .</b>	<b>\$300,941.99</b>	<b>\$540,911.54</b>	<b>\$363,480.91</b>	<b>\$279,742.43</b>
<i>Departmental . . . . .</i>	<i>285,726.52</i>	<i>305,151.01</i>	<i>340,014.97</i>	<i>272,303.30</i>
General government . . . . .	20,861.83	21,661.69	21,976.84	19,503.64
Protection of persons and property . . . . .	33,398.57	28,458.04	44,069.55	18,655.87
Health and sanitation . . . . .	19,741.29	15,104.49	21,241.26	13,050.33
Highways . . . . .	44,589.00	36,235.44	38,089.34	54,493.52
Charities . . . . .	47,963.55	69,048.28	65,166.19	80,278.10
Veterans' benefits . . . . .	4,107.32	1,594.39	1,495.77	3,295.82
Schools . . . . .	96,724.72	118,118.43	131,340.40	73,442.99
Libraries . . . . .	4,347.85	4,209.04	4,849.78	3,503.49
Recreation . . . . .	2,411.29	2,383.84	3,655.22	1,446.12
Pensions . . . . .	6,717.48	—	5,785.00	—
Unclassified . . . . .	4,863.62	8,337.37	2,345.62	4,633.42
<i>Public service enterprises . . . . .</i>	<i>9,197.16</i>	<i>235,730.53</i>	<i>23,465.94</i>	<i>3,744.12</i>
Electric light . . . . .	—	215,938.32	—	—
Water . . . . .	9,197.16	19,792.21	23,465.94	3,744.12
All other . . . . .	—	—	—	—
<i>Cemeteries . . . . .</i>	<i>5,724.25</i>	<i>30.00</i>	<i>—</i>	<i>951.10</i>
<i>Administration of trust funds . . . . .</i>	<i>294.06</i>	<i>—</i>	<i>—</i>	<i>2,743.91</i>
<b>Interest . . . . .</b>	<b>4,513.00</b>	<b>4,897.17</b>	<b>10,960.00</b>	<b>3,303.03</b>
<i>Loans, general purposes . . . . .</i>	<i>4,238.00</i>	<i>4,254.67</i>	<i>1,760.00</i>	<i>2,412.03</i>
<i>Loans, public service enterprises . . . . .</i>	<i>275.00</i>	<i>642.50</i>	<i>9,200.00</i>	<i>891.00</i>
<i>Loans, cemeteries . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays . . . . .</b>	<b>8,944.32</b>	<b>15,921.06</b>	<b>13,904.17</b>	<b>5,797.33</b>
<i>Departmental . . . . .</i>	<i>7,929.28</i>	<i>1,743.18</i>	<i>3,767.95</i>	<i>3,597.33</i>
General government . . . . .	—	—	519.64	—
Protection of persons and property . . . . .	—	24.65	—	—
Health and sanitation . . . . .	1,510.81	—	—	394.67
Highways . . . . .	5,557.71	—	2,452.56	3,202.66
Charities . . . . .	—	—	—	—
Schools . . . . .	516.16	113.00	—	—
Libraries . . . . .	—	—	—	—
Recreation . . . . .	—	—	—	—
Unclassified . . . . .	344.60	1,605.53	795.75	—
<i>Public service enterprises . . . . .</i>	<i>—</i>	<i>14,177.88</i>	<i>10,136.22</i>	<i>2,200.00</i>
Electric light . . . . .	—	3,557.85	—	—
Water . . . . .	—	10,620.03	10,136.22	2,200.00
All other . . . . .	—	—	—	—
<i>Cemeteries . . . . .</i>	<i>1,015.04</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness . . . . .</b>	<b>20,000.00</b>	<b>17,000.00</b>	<b>32,750.00</b>	<b>15,000.00</b>
<i>From sinking funds . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources . . . . .</i>	<i>18,000.00</i>	<i>17,000.00</i>	<i>32,750.00</i>	<i>15,000.00</i>
<i>Bonds refunded, current year . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans) . . . . .</i>	<i>2,000.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Warrants or orders, previous years . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers . . . . .</b>	<b>22,506.00</b>	<b>459.69</b>	<b>30,000.00</b>	<b>3,741.32</b>
<i>To sinking funds from revenue . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other . . . . .</i>	<i>22,506.00</i>	<i>459.69</i>	<i>30,000.00</i>	<i>3,741.32</i>
<b>Refunds . . . . .</b>	<b>1,134.72</b>	<b>3,220.29</b>	<b>637.28</b>	<b>1,443.47</b>
<b>Agency, trust, and investment . . . . .</b>	<b>74,248.74</b>	<b>55,271.50</b>	<b>102,912.06</b>	<b>25,108.66</b>
<i>Taxes and licenses for State . . . . .</i>	<i>14,288.00</i>	<i>15,800.00</i>	<i>26,257.00</i>	<i>9,196.00</i>
<i>Taxes for county . . . . .</i>	<i>9,132.86</i>	<i>14,173.69</i>	<i>23,659.16</i>	<i>7,893.68</i>
<i>Expenditures for grade crossings . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds . . . . .</i>	<i>50,036.48</i>	<i>22,822.26</i>	<i>52,415.10</i>	<i>7,124.38</i>
<i>All other . . . . .</i>	<i>791.40</i>	<i>2,475.55</i>	<i>580.80</i>	<i>894.60</i>
<b>RECAPITULATION.</b>				
Maintenance and interest . . . . .	\$305,454.99	\$545,808.71	\$374,440.91	\$283,045.46
Permanent debt (except from sinking funds) . . . . .	18,000.00	17,000.00	32,750.00	15,000.00
Sinking fund requirements from revenue . . . . .	—	—	—	—
Outlays . . . . .	8,944.32	15,921.06	13,904.17	5,797.33
Permanent debt from sinking funds . . . . .	—	—	—	—
Bonds refunded, current year . . . . .	—	—	—	—
Temporary loans . . . . .	2,000.00	—	—	—
Transfers (except to sinking funds) and refunds . . . . .	23,640.72	3,679.98	30,637.28	5,184.79
Agency, trust, and investment . . . . .	74,248.74	55,271.50	102,912.06	25,108.66
<b>Total payments . . . . .</b>	<b>\$432,288.77</b>	<b>\$637,681.25</b>	<b>\$554,644.42</b>	<b>\$334,136.24</b>
<i>Balance on hand, including funds . . . . .</i>	<i>188,969.08</i>	<i>286,732.04</i>	<i>254,824.23</i>	<i>158,915.39</i>
<b>GRAND TOTAL . . . . .</b>	<b>\$621,257.85</b>	<b>\$924,413.29</b>	<b>\$809,468.65</b>	<b>\$493,051.63</b>

<sup>1</sup> Includes \$9,000 paid from sewer reserve.

TABLE I. — Summary of Financial Transactions. Towns

RECEIPTS.	Canton POPULATION 6,704	Westborough POPULATION 6,665	Uxbridge POPULATION 6,635	Ipswich POPULATION 6,610
<b>REVENUE.</b>	<b>\$474,931.61</b>	<b>\$291,695.57</b>	<b>\$376,339.00</b>	<b>\$571,140.51</b>
<b>General . . . . .</b>	<b>396,207.90</b>	<b>215,518.42</b>	<b>306,010.02</b>	<b>330,286.89</b>
Taxes . . . . .	352,463.47	164,449.41	266,886.82	283,753.78
Property, poll, and income . . . . .	304,017.60	148,954.69	227,692.27	264,096.48
Corporation, bank, etc. . . . .	48,445.87	15,494.72	39,194.55	19,687.30
Licenses and permits . . . . .	4,376.50	4,146.00	6,520.50	5,097.50
Fines and forfeits . . . . .	169.25	180.05	145.00	193.00
Grants and gifts . . . . .	38,885.25	46,742.96	32,141.82	41,212.61
For expenses . . . . .	38,885.25	46,742.96	32,141.82	41,212.61
For outlays . . . . .	—	—	—	—
All other . . . . .	313.43	—	315.88	—
<b>Commercial . . . . .</b>	<b>78,723.71</b>	<b>76,177.15</b>	<b>70,328.98</b>	<b>240,853.62</b>
Special assessments . . . . .	392.92	—	—	139.00
To meet expenses . . . . .	—	—	—	139.00
To meet outlays . . . . .	392.92	—	—	—
Privileges . . . . .	7,849.70	5,376.39	8,064.06	6,480.89
Departmental . . . . .	32,189.36	47,793.06	30,967.62	34,420.37
General government . . . . .	268.59	1,434.25	862.20	505.55
Protection of persons and property . . . . .	2,421.01	563.68	48.41	941.78
Health and sanitation . . . . .	1,430.26	7,221.76	682.27	979.64
Highways . . . . .	414.08	5,732.61	7,378.71	1,460.26
Charities . . . . .	26,676.87	29,229.33	20,001.42	25,547.97
Veterans' benefits . . . . .	647.43	496.00	1,141.15	550.00
Schools . . . . .	35.21	1,939.72	625.12	2,947.58
Libraries . . . . .	273.41	195.81	142.66	—
Recreation . . . . .	—	608.40	77.68	—
Unclassified . . . . .	22.50	371.50	8.00	1,487.59
Public service enterprises . . . . .	31,288.30	16,814.31	27,687.19	193,712.47
Electric light . . . . .	—	—	—	161,313.98
Water . . . . .	31,288.30	16,814.31	27,687.19	32,353.39
All other . . . . .	—	—	—	45.10
Cemeteries . . . . .	4,978.58	3,209.54	—	3,007.25
Interest . . . . .	2,024.85	2,983.85	3,610.11	3,093.64
On sinking funds . . . . .	—	—	—	—
On trust and investment funds . . . . .	331.89	2,235.48	2,428.00	1,834.59
All other . . . . .	1,692.96	748.37	1,182.11	1,259.05
<b>NON-REVENUE.</b>	<b>\$188,215.30</b>	<b>\$63,014.62</b>	<b>\$115,072.31</b>	<b>\$141,831.43</b>
<b>Offsets to outlays . . . . .</b>	<b>2,158.63</b>	<b>—</b>	<b>4,876.34</b>	<b>6,634.00</b>
Departmental . . . . .	2,043.63	—	4,876.34	6,634.00
Public service enterprises . . . . .	115.00	—	—	—
Cemeteries . . . . .	—	—	—	—
<b>Municipal indebtedness . . . . .</b>	<b>100,000.00</b>	<b>—</b>	<b>—</b>	<b>—</b>
Loans, general purposes . . . . .	—	—	—	—
Loans, public service enterprises . . . . .	—	—	—	—
Loans, cemeteries . . . . .	—	—	—	—
Bonds refunded, current year . . . . .	—	—	—	—
Temporary loans (including revenue loans) . . . . .	100,000.00	—	—	—
Unpaid warrants or orders, current year . . . . .	—	—	—	—
Premiums . . . . .	—	—	—	—
<b>Transfers . . . . .</b>	<b>51,024.18</b>	<b>28,309.30</b>	<b>53,602.00</b>	<b>79,562.14</b>
From sinking funds . . . . .	—	—	—	—
All other . . . . .	51,024.18	28,309.30	53,602.00	79,562.14
<b>Refunds . . . . .</b>	<b>1,243.44</b>	<b>1,343.31</b>	<b>753.18</b>	<b>2,425.86</b>
<b>Agency, trust, and investment . . . . .</b>	<b>33,789.05</b>	<b>33,362.01</b>	<b>55,840.79</b>	<b>53,209.43</b>
Taxes and licenses for State . . . . .	17,424.00	8,954.00	15,609.00	14,278.00
Taxes for county . . . . .	10,187.17	7,685.95	13,398.48	12,176.25
Reimbursements for grade crossings . . . . .	—	—	—	—
Sinking and other permanent funds . . . . .	4,206.47	15,651.86	26,177.91	25,790.78
All other . . . . .	1,971.41	1,070.20	655.40	964.40
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays . . . . .	\$477,090.24	\$291,695.57	\$381,215.34	\$577,774.51
Premiums . . . . .	—	—	—	—
Municipal indebtedness . . . . .	100,000.00	—	—	—
Transfers and refunds . . . . .	52,267.62	29,652.61	54,355.18	81,988.00
Agency, trust, and investment . . . . .	33,789.05	33,362.01	55,840.79	53,209.43
<b>Total receipts . . . . .</b>	<b>\$663,146.91</b>	<b>\$354,710.19</b>	<b>\$491,411.31</b>	<b>\$712,971.94</b>
Balance on hand, including funds . . . . .	220,288.43	108,666.79	160,966.31	179,493.93
<b>GRAND TOTAL . . . . .</b>	<b>\$883,435.34</b>	<b>\$463,376.98</b>	<b>\$652,377.62</b>	<b>\$892,465.87</b>

## Graded According to Population of 1945 — Continued.

PAYMENTS.	Canton POPULATION 6,704	Westborough POPULATION 6,665	Uxbridge POPULATION 6,635	Ipswich POPULATION 6,610
<b>Maintenance . . . . .</b>	<b>\$407,506.73</b>	<b>\$257,624.22</b>	<b>\$309,719.24</b>	<b>\$447,996.23</b>
<i>Departmental . . . . .</i>	<i>382,566.57</i>	<i>242,081.09</i>	<i>295,801.49</i>	<i>324,655.74</i>
General government . . . . .	33,119.50	15,998.32	19,263.82	27,646.08
Protection of persons and property . . . . .	58,789.51	17,371.78	21,673.60	45,760.72
Health and sanitation . . . . .	26,591.98	14,190.85	15,257.19	14,936.10
Highways . . . . .	52,747.94	34,288.37	43,809.38	36,085.84
Charities . . . . .	83,003.06	72,950.07	61,578.80	70,067.58
Veterans' benefits . . . . .	3,538.80	2,513.46	5,354.65	600.55
Schools . . . . .	110,497.25	73,333.21	121,272.27	112,314.94
Libraries . . . . .	5,757.32	5,563.77	3,798.34	3,375.62
Recreation . . . . .	2,939.25	2,083.28	1,590.04	2,366.19
Pensions . . . . .	—	—	—	2,486.25
Unclassified . . . . .	5,581.96	3,787.98	2,203.40	9,015.87
<i>Public service enterprises . . . . .</i>	<i>18,958.41</i>	<i>9,965.17</i>	<i>13,803.75</i>	<i>117,129.07</i>
Electric light . . . . .	—	—	—	102,317.99
Water . . . . .	18,958.41	9,965.17	13,803.75	14,811.08
All other . . . . .	—	—	—	—
<i>Cemeteries . . . . .</i>	<i>5,981.75</i>	<i>5,577.96</i>	<i>110.00</i>	<i>6,211.42</i>
<i>Administration of trust funds . . . . .</i>	<i>—</i>	<i>—</i>	<i>4.00</i>	<i>—</i>
<b>Interest . . . . .</b>	<b>1,897.76</b>	<b>454.08</b>	<b>2,805.54</b>	<b>2,577.50</b>
<i>Loans, general purposes . . . . .</i>	<i>1,797.76</i>	<i>454.08</i>	<i>2,805.54</i>	<i>1,890.00</i>
<i>Loans, public service enterprises . . . . .</i>	<i>100.00</i>	<i>—</i>	<i>—</i>	<i>687.50</i>
<i>Loans, cemeteries . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays . . . . .</b>	<b>8,463.06</b>	<b>—</b>	<b>28,853.28</b>	<b>20,998.05</b>
<i>Departmental . . . . .</i>	<i>8,463.06</i>	<i>—</i>	<i>8,695.15</i>	<i>10,717.47</i>
General government . . . . .	—	—	—	1,361.65
Protection of persons and property . . . . .	3,487.16	—	113.35	235.00
Health and sanitation . . . . .	1,195.82	—	—	—
Highways . . . . .	3,182.58	—	7,800.67	3,627.60
Charities . . . . .	—	—	—	—
Schools . . . . .	—	—	429.35	2,627.07
Libraries . . . . .	—	—	—	—
Recreation . . . . .	597.50	—	351.78	—
Unclassified . . . . .	—	—	—	2,866.15
<i>Public service enterprises . . . . .</i>	<i>—</i>	<i>—</i>	<i>20,158.13</i>	<i>9,419.60</i>
Electric light . . . . .	—	—	—	8,420.33
Water . . . . .	—	—	20,158.13	999.27
All other . . . . .	—	—	—	—
<i>Cemeteries . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>860.98</i>
<b>Municipal indebtedness . . . . .</b>	<b>113,443.82</b>	<b>1,800.00</b>	<b>15,500.00</b>	<b>20,400.00</b>
<i>From sinking funds . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources . . . . .</i>	<i>12,071.36</i>	<i>1,800.00</i>	<i>15,500.00</i>	<i>20,400.00</i>
<i>Bonds refunded, current year . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans) . . . . .</i>	<i>100,000.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Warrants or orders, previous years . . . . .</i>	<i>1,372.46</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers . . . . .</b>	<b>51,024.18</b>	<b>28,309.30</b>	<b>53,602.00</b>	<b>79,562.14</b>
<i>To sinking funds from revenue . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other . . . . .</i>	<i>51,024.18</i>	<i>28,309.30</i>	<i>53,602.00</i>	<i>79,562.14</i>
<b>Refunds . . . . .</b>	<b>1,243.44</b>	<b>1,343.31</b>	<b>753.18</b>	<b>2,425.86</b>
<b>Agency, trust, and investment . . . . .</b>	<b>88,225.52</b>	<b>55,985.43</b>	<b>128,665.37</b>	<b>103,433.43</b>
<i>Taxes and licenses for State . . . . .</i>	<i>17,424.00</i>	<i>8,954.00</i>	<i>15,609.00</i>	<i>14,278.00</i>
<i>Taxes for county . . . . .</i>	<i>10,187.17</i>	<i>7,685.95</i>	<i>13,398.48</i>	<i>12,176.25</i>
<i>Expenditures for grade crossings . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds . . . . .</i>	<i>58,642.94</i>	<i>38,275.28</i>	<i>99,002.49</i>	<i>76,012.98</i>
<i>All other . . . . .</i>	<i>1,971.41</i>	<i>1,070.20</i>	<i>655.40</i>	<i>966.20</i>

## RECAPITULATION.

Maintenance and interest . . . . .	\$409,404.49	\$258,078.30	\$312,524.78	\$450,573.73
Permanent debt (except from sinking funds) . . . . .	12,071.36	1,800.00	15,500.00	20,400.00
Sinking fund requirements from revenue . . . . .	—	—	—	—
Outlays . . . . .	8,463.06	—	28,853.28	20,998.05
Permanent debt from sinking funds . . . . .	—	—	—	—
Bonds refunded, current year . . . . .	—	—	—	—
Temporary loans . . . . .	101,372.46	—	—	—
Transfers (except to sinking funds) and refunds . . . . .	52,267.62	29,652.61	54,355.18	81,988.00
Agency, trust, and investment . . . . .	88,225.52	55,985.43	128,665.37	103,433.43
<b>Total payments . . . . .</b>	<b>\$671,804.51</b>	<b>\$345,516.34</b>	<b>\$539,898.61</b>	<b>\$677,393.21</b>
Balance on hand, including funds . . . . .	211,630.83	117,860.64	112,479.01	215,072.66
<b>GRAND TOTAL . . . . .</b>	<b>\$883,435.34</b>	<b>\$463,376.98</b>	<b>\$652,377.62</b>	<b>\$892,465.87</b>

TABLE I. — Summary of Financial Transactions. Towns

RECEIPTS.	Winchendon POPULATION 6,461	Foxborough POPULATION 6,457	Longmeadow POPULATION 6,411	Abington POPULATION 6,374
REVENUE.	\$388,784.55	\$336,943.45	\$491,057.16	\$403,887.60
General . . . . .	317,056.72	263,443.14	419,289.31	313,322.72
<i>Taxes</i> . . . . .	256,431.10	222,087.56	391,358.58	260,930.08
Property, poll, and income . . . . .	223,318.89	202,737.64	355,651.85	245,545.61
Corporation, bank, etc. . . . .	33,112.21	19,349.92	35,706.73	15,384.47
<i>Licenses and permits</i> . . . . .	5,221.00	3,454.50	1,990.00	3,760.00
<i>Fines and forfeits</i> . . . . .	717.89	257.00	1,226.90	494.50
<i>Grants and gifts</i> . . . . .	54,436.73	36,570.18	24,230.61	46,842.64
For expenses . . . . .	54,436.73	36,570.18	24,230.61	46,842.64
For outlays . . . . .	—	—	—	—
All other . . . . .	250.00	1,073.90	483.22	1,295.50
Commercial . . . . .	71,727.83	73,500.31	71,767.85	90,564.88
<i>Special assessments</i> . . . . .	1,224.14	—	5,512.95	—
To meet expenses . . . . .	1,224.14	—	—	—
To meet outlays . . . . .	—	—	5,512.95	—
<i>Privileges</i> . . . . .	6,118.35	6,201.86	14,455.77	7,175.00
<i>Departmental</i> . . . . .	40,091.60	35,600.24	10,198.41	47,997.79
General government . . . . .	177.55	78.80	695.96	332.20
Protection of persons and property . . . . .	181.67	82.26	369.17	403.38
Health and sanitation . . . . .	3,117.39	238.57	1,747.46	25.00
Highways . . . . .	2,185.01	3,657.27	699.18	155.01
Charities . . . . .	32,213.53	25,529.07	3,253.63	44,454.64
Veterans' benefits . . . . .	1,454.00	279.00	—	787.00
Schools . . . . .	719.36	5,224.65	1,244.80	1,166.19
Libraries . . . . .	33.39	122.91	—	224.55
Recreation . . . . .	9.70	—	1,762.00	250.00
Unclassified . . . . .	—	387.71	426.21	199.82
<i>Public service enterprises</i> . . . . .	16,074.76	30,066.67	39,443.80	32,382.53
Electric light . . . . .	—	—	—	—
Water . . . . .	16,074.76	30,066.67	39,443.80	32,382.53
All other . . . . .	—	—	—	—
<i>Cemeteries</i> . . . . .	4,134.50	—	—	—
<i>Interest</i> . . . . .	4,084.48	1,631.54	2,156.92	3,009.56
On sinking funds . . . . .	—	—	—	—
On trust and investment funds . . . . .	2,673.96	457.92	197.26	696.22
All other . . . . .	1,410.52	1,173.62	1,959.66	2,313.34
NON-REVENUE.	\$135,090.61	\$60,399.85	\$86,409.85	\$85,075.74
Offsets to outlays . . . . .	—	—	—	1,098.35
<i>Departmental</i> . . . . .	—	—	—	1,098.35
<i>Public service enterprises</i> . . . . .	—	—	—	—
<i>Cemeteries</i> . . . . .	—	—	—	—
Municipal indebtedness . . . . .	62,000.00	—	—	50,000.00
<i>Loans, general purposes</i> . . . . .	—	—	—	—
<i>Loans, public service enterprises</i> . . . . .	—	—	—	—
<i>Loans, cemeteries</i> . . . . .	—	—	—	—
<i>Bonds refunded, current year</i> . . . . .	—	—	—	—
<i>Temporary loans (including revenue loans)</i> . . . . .	62,000.00	—	—	50,000.00
<i>Unpaid warrants or orders, current year</i> . . . . .	—	—	—	—
<i>Premiums</i> . . . . .	—	—	—	—
Transfers . . . . .	16,433.36	18,072.00	—	10,224.67
From sinking funds . . . . .	—	—	—	—
All other . . . . .	16,433.36	18,072.00	—	10,224.67
Refunds . . . . .	1,959.00	1,024.23	1,575.60	1,597.28
Agency, trust, and investment . . . . .	54,698.25	41,303.62	84,834.25	22,155.44
<i>Taxes and licenses for State</i> . . . . .	10,648.00	11,737.00	33,517.00	10,527.00
<i>Taxes for county</i> . . . . .	9,140.05	6,862.19	24,947.95	9,063.36
<i>Reimbursements for grade crossings</i> . . . . .	—	—	—	—
<i>Sinking and other permanent funds</i> . . . . .	33,572.20	21,116.15	24,918.84	1,903.68
All other . . . . .	1,338.00	1,588.28	1,450.46	661.40
RECAPITULATION.				
Revenue and offsets to outlays . . . . .	\$388,784.55	\$336,943.45	\$491,057.16	\$404,985.95
Premiums . . . . .	—	—	—	—
Municipal indebtedness . . . . .	62,000.00	—	—	50,000.00
Transfers and refunds . . . . .	18,392.36	19,096.23	1,575.60	11,821.95
Agency, trust, and investment . . . . .	54,698.25	41,303.62	84,834.25	22,155.44
Total receipts . . . . .	\$523,875.16	\$397,343.30	\$577,467.01	\$488,963.34
Balance on hand, including funds . . . . .	127,591.10	107,862.57	314,187.39	97,782.92
GRAND TOTAL . . . . .	\$651,466.26	\$505,205.87	\$891,654.40	\$586,746.26



## Graded According to Population of 1945 — Continued.

PAYMENTS.	Winchendon POPULATION 6,461	Foxborough POPULATION 6,457	Longmeadow POPULATION 6,411	Abington POPULATION 6,374
<b>Maintenance . . . . .</b>	<b>\$338,973.10</b>	<b>\$280,967.97</b>	<b>\$357,231.75</b>	<b>\$332,586.55</b>
<i>Departmental . . . . .</i>	<i>323,404.17</i>	<i>265,488.38</i>	<i>336,608.63</i>	<i>308,632.95</i>
General government . . . . .	23,313.07	22,166.87	26,776.47	17,190.99
Protection of persons and property . . . . .	21,302.92	24,916.53	37,395.18	22,497.12
Health and sanitation . . . . .	13,638.85	9,988.97	24,625.39	11,520.61
Highways . . . . .	38,981.39	33,743.31	37,986.10	21,349.61
Charities . . . . .	97,759.56	71,582.26	9,515.61	108,912.95
Veterans' benefits . . . . .	3,042.51	1,354.13	—	4,785.26
Schools . . . . .	111,792.83	83,499.57	158,016.59	108,656.60
Libraries . . . . .	4,963.96	3,206.31	10,250.17	6,494.15
Recreation . . . . .	2,330.42	1,821.81	17,584.91	4,005.29
Pensions . . . . .	2,094.09	9,337.00	179.42	1,200.00
Unclassified . . . . .	4,184.57	3,871.62	14,278.79	2,020.37
<i>Public service enterprises . . . . .</i>	<i>11,289.74</i>	<i>15,479.59</i>	<i>20,623.12</i>	<i>23,953.60</i>
Electric light . . . . .	—	—	—	—
Water . . . . .	11,289.74	15,479.59	20,623.12	23,953.60
All other . . . . .	—	—	—	—
<i>Cemeteries . . . . .</i>	<i>4,279.19</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Administration of trust funds . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Interest . . . . .</b>	<b>4,636.03</b>	<b>—</b>	<b>2,682.50</b>	<b>4,785.64</b>
<i>Loans, general purposes . . . . .</i>	<i>4,591.03</i>	<i>—</i>	<i>2,682.50</i>	<i>4,425.64</i>
<i>Loans, public service enterprises . . . . .</i>	<i>45.00</i>	<i>—</i>	<i>—</i>	<i>360.00</i>
<i>Loans, cemeteries . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays . . . . .</b>	<b>4,999.76</b>	<b>11,839.58</b>	<b>27,277.18</b>	<b>6,335.93</b>
<i>Departmental . . . . .</i>	<i>4,722.66</i>	<i>6,055.70</i>	<i>26,696.81</i>	<i>4,911.83</i>
General government . . . . .	91.90	—	442.50	—
Protection of persons and property . . . . .	2,655.00	101.84	968.04	—
Health and sanitation . . . . .	—	—	9,383.56	504.00
Highways . . . . .	1,784.76	5,953.86	14,019.93	194.00
Charities . . . . .	—	—	—	—
Schools . . . . .	191.00	—	—	3,961.81
Libraries . . . . .	—	—	—	—
Recreation . . . . .	—	—	1,882.78	—
Unclassified . . . . .	—	—	—	252.02
<i>Public service enterprises . . . . .</i>	<i>—</i>	<i>5,783.88</i>	<i>580.37</i>	<i>1,424.10</i>
Electric light . . . . .	—	—	—	—
Water . . . . .	—	5,783.88	580.37	1,424.10
All other . . . . .	—	—	—	—
<i>Cemeteries . . . . .</i>	<i>277.10</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness . . . . .</b>	<b>119,000.00</b>	<b>—</b>	<b>21,000.00</b>	<b>82,007.83</b>
<i>From sinking funds . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources . . . . .</i>	<i>17,000.00</i>	<i>—</i>	<i>21,000.00</i>	<i>32,007.83</i>
<i>Bonds refunded, current year . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans) . . . . .</i>	<i>102,000.00</i>	<i>—</i>	<i>—</i>	<i>50,000.00</i>
<i>Warrants or orders, previous years . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers . . . . .</b>	<b>16,433.36</b>	<b>18,072.00</b>	<b>—</b>	<b>10,224.67</b>
<i>To sinking funds from revenue . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other . . . . .</i>	<i>16,433.36</i>	<i>18,072.00</i>	<i>—</i>	<i>10,224.67</i>
<b>Refunds . . . . .</b>	<b>1,959.00</b>	<b>1,024.23</b>	<b>1,575.60</b>	<b>1,597.28</b>
<b>Agency, trust, and investment . . . . .</b>	<b>70,184.94</b>	<b>55,862.45</b>	<b>85,847.34</b>	<b>32,455.94</b>
<i>Taxes and licenses for State . . . . .</i>	<i>10,648.00</i>	<i>11,737.00</i>	<i>33,517.00</i>	<i>10,527.00</i>
<i>Taxes for county . . . . .</i>	<i>9,140.05</i>	<i>6,862.19</i>	<i>24,947.95</i>	<i>9,063.36</i>
<i>Expenditures for grade crossings . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds . . . . .</i>	<i>49,060.69</i>	<i>35,677.98</i>	<i>25,931.93</i>	<i>12,204.18</i>
<i>All other . . . . .</i>	<i>1,336.20</i>	<i>1,585.28</i>	<i>1,450.46</i>	<i>661.40</i>
<b>RECAPITULATION.</b>				
Maintenance and interest . . . . .	\$343,609.13	\$280,967.97	\$359,914.25	\$337,372.19
Permanent debt (except from sinking funds) . . . . .	17,000.00	—	21,000.00	32,007.83
Sinking fund requirements from revenue . . . . .	—	—	—	—
Outlays . . . . .	4,999.76	11,839.58	27,277.18	6,335.93
Permanent debt from sinking funds . . . . .	—	—	—	—
Bonds refunded, current year . . . . .	—	—	—	—
Temporary loans . . . . .	102,000.00	—	—	50,000.00
Transfers (except to sinking funds) and refunds . . . . .	18,392.36	19,096.23	1,575.60	11,821.95
Agency, trust, and investment . . . . .	70,184.94	55,862.45	85,847.34	32,455.94
<b>Total payments . . . . .</b>	<b>\$556,186.19</b>	<b>\$367,766.23</b>	<b>\$495,614.37</b>	<b>\$469,993.84</b>
Balance on hand, including funds . . . . .	95,280.07	137,439.64	396,040.03	116,762.42
<b>GRAND TOTAL . . . . .</b>	<b>\$651,466.26</b>	<b>\$505,205.87</b>	<b>\$891,654.40</b>	<b>\$586,746.26</b>

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Great Barrington POPULATION 6,232	Tewksbury POPULATION 5,949	Orange POPULATION 5,762	Easton POPULATION 5,723
<b>REVENUE.</b>	<b>\$392,168.48</b>	<b>\$236,196.94</b>	<b>\$359,517.92</b>	<b>\$283,110.37</b>
<b>General . . . . .</b>	<b>330,040.96</b>	<b>204,350.82</b>	<b>275,420.26</b>	<b>228,498.28</b>
<i>Taxes</i>	<i>265,871.46</i>	<i>169,671.47</i>	<i>218,615.73</i>	<i>165,721.49</i>
Property, poll, and income . . . . .	223,858.85	160,154.93	196,411.13	149,840.10
Corporation, bank, etc. . . . .	42,012.61	9,516.54	22,204.60	15,881.39
<i>Licenses and permits</i>	<i>8,167.75</i>	<i>2,476.50</i>	<i>3,822.00</i>	<i>2,591.50</i>
<i>Fines and forfeits</i>	<i>1,177.53</i>	—	25.00	917.00
<i>Grants and gifts</i>	<i>54,543.13</i>	<i>32,132.85</i>	<i>51,930.53</i>	<i>59,141.59</i>
For expenses . . . . .	54,543.13	32,132.85	51,930.53	59,141.59
For outlays . . . . .	—	—	—	—
<i>All other</i> . . . . .	<i>281.09</i>	<i>70.00</i>	<i>1,027.00</i>	<i>126.70</i>
<b>Commercial . . . . .</b>	<b>62,127.52</b>	<b>31,846.12</b>	<b>84,097.66</b>	<b>54,612.09</b>
<i>Special assessments</i>	—	—	—	—
To meet expenses . . . . .	—	—	—	—
To meet outlays . . . . .	—	—	—	—
<i>Privileges</i>	<i>7,878.57</i>	<i>4,414.58</i>	<i>5,577.80</i>	<i>6,854.17</i>
<i>Departmental</i>	<i>50,050.21</i>	<i>26,125.51</i>	<i>48,230.88</i>	<i>30,738.05</i>
General government . . . . .	1,207.69	419.97	2,810.85	691.34
Protection of persons and property . . . . .	57.00	23.04	566.19	292.98
Health and sanitation . . . . .	—	643.16	870.98	390.62
Highways . . . . .	1,384.50	7,302.29	5,263.35	1,823.47
Charities . . . . .	37,989.77	16,704.89	32,724.78	24,807.65
Veterans' benefits . . . . .	1,087.50	260.00	267.50	237.00
Schools . . . . .	7,183.05	644.91	4,844.00	2,397.49
Libraries . . . . .	1,137.70	11.00	176.30	—
Recreation . . . . .	—	—	—	—
Unclassified . . . . .	3.00	116.25	706.93	97.50
<i>Public service enterprises</i>	—	—	<i>24,129.30</i>	—
Electric light . . . . .	—	—	—	—
Water . . . . .	—	—	24,129.30	—
All other . . . . .	—	—	—	—
<i>Cemeteries</i> . . . . .	<i>2,303.30</i>	<i>15.00</i>	<i>3,796.70</i>	—
<i>Interest</i> . . . . .	<i>1,895.44</i>	<i>1,291.03</i>	<i>2,362.98</i>	<i>17,019.87</i>
On sinking funds . . . . .	—	—	—	—
On trust and investment fund . . . . .	1,020.01	382.18	616.94	16,070.91
All other . . . . .	875.43	908.85	1,746.04	948.96
<b>NON-REVENUE.</b>	<b>\$80,914.44</b>	<b>\$109,985.50</b>	<b>\$51,720.78</b>	<b>\$69,335.41</b>
<b>Offsets to outlays . . . . .</b>	<b>—</b>	<b>985.00</b>	<b>1,350.00</b>	<b>2,006.00</b>
<i>Departmental</i> . . . . .	—	<i>985.00</i>	<i>1,350.00</i>	<i>2,006.00</i>
<i>Public service enterprises</i> . . . . .	—	—	—	—
<i>Cemeteries</i> . . . . .	—	—	—	—
<b>Municipal indebtedness . . . . .</b>	<b>—</b>	<b>70,000.00</b>	<b>—</b>	<b>—</b>
<i>Loans, general purposes</i> . . . . .	—	—	—	—
<i>Loans, public service enterprises</i> . . . . .	—	—	—	—
<i>Loans, cemeteries</i> . . . . .	—	—	—	—
<i>Bonds refunded, current year</i> . . . . .	—	—	—	—
<i>Temporary loans (including revenue loans)</i> . . . . .	—	70,000.00	—	—
<i>Unpaid warrants or orders, current year</i> . . . . .	—	—	—	—
<i>Premiums</i> . . . . .	—	—	—	—
<b>Transfers . . . . .</b>	<b>25,913.71</b>	<b>16,500.00</b>	<b>10,319.69</b>	<b>16,137.72</b>
<i>From sinking funds</i> . . . . .	—	—	—	—
<i>All other</i> . . . . .	25,913.71	16,500.00	10,319.69	16,137.72
<b>Refunds . . . . .</b>	<b>432.98</b>	<b>140.97</b>	<b>1,917.09</b>	<b>227.02</b>
<b>Agency, trust, and investment . . . . .</b>	<b>54,567.75</b>	<b>22,359.53</b>	<b>38,134.00</b>	<b>50,964.67</b>
<i>Taxes and licenses for State</i> . . . . .	<i>17,545.00</i>	<i>8,954.00</i>	<i>9,075.00</i>	<i>10,174.00</i>
<i>Taxes for county</i> . . . . .	<i>12,990.18</i>	<i>5,727.39</i>	<i>11,385.66</i>	<i>9,158.38</i>
<i>Reimbursements for grade crossings</i> . . . . .	—	—	—	—
<i>Sinking and other permanent funds</i> . . . . .	<i>22,328.48</i>	<i>6,860.14</i>	<i>16,267.54</i>	<i>20,622.23</i>
<i>All other</i> . . . . .	<i>1,704.09</i>	<i>818.00</i>	<i>1,405.80</i>	<i>11,010.06</i>
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays . . . . .	\$392,168.48	\$237,181.94	\$360,867.92	\$285,116.37
Premiums . . . . .	—	70,000.00	—	—
Municipal indebtedness . . . . .	—	16,640.97	12,236.78	16,364.74
Transfers and refunds . . . . .	26,346.69	22,359.53	38,134.00	50,964.67
Agency, trust, and investment . . . . .	54,567.75	—	—	—
<b>Total receipts . . . . .</b>	<b>\$473,082.92</b>	<b>\$346,182.44</b>	<b>\$411,238.70</b>	<b>\$352,445.78</b>
<b>Balance on hand, including funds . . . . .</b>	<b>136,502.85</b>	<b>87,561.53</b>	<b>157,661.83</b>	<b>112,217.75</b>
<b>GRAND TOTAL . . . . .</b>	<b>\$609,585.77</b>	<b>\$433,743.97</b>	<b>\$568,900.53</b>	<b>\$464,663.53</b>

## Graded According to Population of 1945 — Continued.

PAYMENTS.	Great Barrington POPULATION 6,232	Tewksbury POPULATION 5,949	Orange POPULATION 5,762	Easton POPULATION 5,723
<b>Maintenance . . . . .</b>	<b>\$374,141.97</b>	<b>\$209,122.10</b>	<b>\$292,285.73</b>	<b>\$267,349.46</b>
<i>Departmental . . . . .</i>	<i>368,241.24</i>	<i>209,072.10</i>	<i>275,034.09</i>	<i>267,271.46</i>
General government . . . . .	21,119.50	18,344.33	19,783.39	13,260.41
Protection of persons and property . . . . .	27,165.13	26,035.57	21,539.40	24,112.96
Health and sanitation . . . . .	7,663.31	6,172.69	6,378.28	12,927.98
Highways . . . . .	58,841.96	39,333.35	41,847.92	34,325.23
Charities . . . . .	110,610.83	44,614.37	81,063.78	68,744.85
Veterans' benefits . . . . .	4,363.66	741.18	747.40	517.36
Schools . . . . .	119,137.92	70,084.14	86,568.63	110,298.31
Libraries . . . . .	11,769.17	1,977.09	8,010.50	—
Recreation . . . . .	4,500.95	507.44	1,403.73	210.16
Pensions . . . . .	—	—	500.00	991.00
Unclassified . . . . .	3,068.81	1,261.94	7,191.06	1,883.20
<i>Public service enterprises . . . . .</i>	<i>—</i>	<i>—</i>	<i>11,810.01</i>	<i>—</i>
Electric light . . . . .	—	—	—	—
Water . . . . .	—	—	11,810.01	—
All other . . . . .	—	—	—	—
<i>Cemeteries . . . . .</i>	<i>5,851.00</i>	<i>50.00</i>	<i>5,441.63</i>	<i>—</i>
<i>Administration of trust funds . . . . .</i>	<i>49.73</i>	<i>—</i>	<i>—</i>	<i>78.00</i>
<b>Interest . . . . .</b>	<b>855.00</b>	<b>853.28</b>	<b>1,173.25</b>	<b>2,352.50</b>
<i>Loans, general purposes . . . . .</i>	<i>855.00</i>	<i>853.28</i>	<i>1,113.25</i>	<i>2,352.50</i>
<i>Loans, public service enterprises . . . . .</i>	<i>—</i>	<i>—</i>	<i>60.00</i>	<i>—</i>
<i>Loans, cemeteries . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays . . . . .</b>	<b>735.61</b>	<b>1,917.47</b>	<b>5,193.99</b>	<b>923.76</b>
<i>Departmental . . . . .</i>	<i>275.00</i>	<i>1,917.47</i>	<i>2,927.49</i>	<i>923.76</i>
General government . . . . .	—	—	—	—
Protection of persons and property . . . . .	—	—	898.75	—
Health and sanitation . . . . .	—	—	—	—
Highways . . . . .	—	—	2,028.74	—
Charities . . . . .	—	—	—	—
Schools . . . . .	275.00	1,917.47	—	923.76
Libraries . . . . .	—	—	—	—
Recreation . . . . .	—	—	—	—
Unclassified . . . . .	—	—	—	—
<i>Public service enterprises . . . . .</i>	<i>—</i>	<i>—</i>	<i>1,875.15</i>	<i>—</i>
Electric light . . . . .	—	—	—	—
Water . . . . .	—	—	1,875.15	—
All other . . . . .	—	—	—	—
<i>Cemeteries . . . . .</i>	<i>460.61</i>	<i>—</i>	<i>391.35</i>	<i>—</i>
<b>Municipal indebtedness . . . . .</b>	<b>5,000.00</b>	<b>75,000.00</b>	<b>22,500.00</b>	<b>9,500.00</b>
<i>From sinking funds . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources . . . . .</i>	<i>5,000.00</i>	<i>6,000.00</i>	<i>22,500.00</i>	<i>9,500.00</i>
<i>Bonds refunded, current year . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans) . . . . .</i>	<i>—</i>	<i>69,000.00</i>	<i>—</i>	<i>—</i>
<i>Warrants or orders, previous years . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers . . . . .</b>	<b>25,913.71</b>	<b>16,500.00</b>	<b>10,319.69</b>	<b>16,137.72</b>
<i>To sinking funds from revenue . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other . . . . .</i>	<i>25,913.71</i>	<i>16,500.00</i>	<i>10,319.69</i>	<i>16,137.72</i>
<b>Refunds . . . . .</b>	<b>432.98</b>	<b>140.97</b>	<b>1,917.09</b>	<b>227.02</b>
<b>Agency, trust, and investment . . . . .</b>	<b>80,678.54</b>	<b>39,200.21</b>	<b>48,298.55</b>	<b>47,185.58</b>
<i>Taxes and licenses for State . . . . .</i>	<i>17,545.00</i>	<i>8,954.00</i>	<i>9,075.00</i>	<i>10,174.00</i>
<i>Taxes for county . . . . .</i>	<i>12,990.18</i>	<i>5,727.39</i>	<i>11,385.66</i>	<i>9,158.38</i>
<i>Expenditures for grade crossings . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds . . . . .</i>	<i>48,439.27</i>	<i>23,739.82</i>	<i>26,436.89</i>	<i>16,854.14</i>
<i>All other . . . . .</i>	<i>1,704.09</i>	<i>779.00</i>	<i>1,401.00</i>	<i>10,999.06</i>

## RECAPITULATION.

Maintenance and interest . . . . .	\$374,996.97	\$209,975.38	\$293,458.98	\$269,701.96
Permanent debt (except from sinking funds) . . . . .	5,000.00	6,000.00	22,500.00	9,500.00
Sinking fund requirements from revenue . . . . .	—	—	—	—
Outlays . . . . .	735.61	1,917.47	5,193.99	923.76
Permanent debt from sinking funds . . . . .	—	—	—	—
Bonds refunded, current year . . . . .	—	—	—	—
Temporary loans . . . . .	—	69,000.00	—	—
Transfers (except to sinking funds) and refunds . . . . .	26,346.69	16,640.97	12,236.78	16,364.74
Agency, trust, and investment . . . . .	80,678.54	39,200.21	48,298.55	47,185.58
<b>Total payments . . . . .</b>	<b>\$487,757.81</b>	<b>\$342,734.03</b>	<b>\$381,688.30</b>	<b>\$343,676.04</b>
<i>Balance on hand, including funds . . . . .</i>	<i>121,827.96</i>	<i>91,009.94</i>	<i>187,212.23</i>	<i>120,987.49</i>
<b>GRAND TOTAL . . . . .</b>	<b>\$609,585.77</b>	<b>\$433,743.97</b>	<b>\$568,900.53</b>	<b>\$464,663.53</b>

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Monson POPULATION 5,662	Swansea POPULATION 5,565	Wilmington POPULATION 5,564	Seekonk POPULATION 5,249
<b>REVENUE.</b>	<b>\$263,452.92</b>	<b>\$271,252.67</b>	<b>\$316,958.52</b>	<b>\$195,490.74</b>
General . . . . .	214,515.73	204,701.89	250,119.41	172,698.51
<i>Taxes</i>	175,797.89	152,334.04	216,269.89	146,835.16
Property, poll, and income . . . . .	158,964.54	137,409.88	207,267.75	134,410.41
Corporation, bank, etc. . . . .	16,833.35	14,924.16	9,002.14	12,424.75
<i>Licenses and permits</i>	2,000.00	2,456.00	3,160.50	1,914.50
<i>Fines and forfeits</i>	118.90	543.50	167.00	639.90
<i>Grants and gifts</i>	36,598.94	49,368.35	29,963.62	23,308.95
For expenses . . . . .	36,598.94	49,368.35	29,963.62	23,308.95
For outlays . . . . .	—	—	—	—
<i>All other</i> . . . . .	—	—	258.40	—
Commercial . . . . .	48,937.19	66,550.78	66,839.11	22,792.23
<i>Special assessments</i>	—	—	—	—
To meet expenses . . . . .	—	—	—	—
To meet outlays . . . . .	—	—	—	—
<i>Privileges</i>	4,837.18	6,014.39	4,233.78	6,426.55
<i>Departmental</i>	26,438.32	40,499.78	26,573.72	15,021.00
General government . . . . .	205.94	140.90	199.30	224.79
Protection of persons and property . . . . .	216.81	100.41	481.60	63.23
Health and sanitation . . . . .	—	438.79	157.86	239.00
Highways . . . . .	6,813.50	4,182.50	729.56	15.50
Charities . . . . .	18,016.57	29,723.39	22,168.53	13,935.61
Veterans' benefits . . . . .	470.00	180.00	1,226.50	280.00
Schools . . . . .	715.50	5,467.12	1,489.46	2.15
Libraries . . . . .	—	22.17	75.91	30.27
Recreation . . . . .	—	—	—	—
Unclassified . . . . .	—	244.50	45.00	230.45
<i>Public service enterprises</i>	15,118.69	—	30,370.14	—
Electric light . . . . .	—	—	—	—
Water . . . . .	15,118.69	—	30,370.14	—
All other . . . . .	—	—	—	—
<i>Cemeteries</i> . . . . .	1,134.68	51.25	2,619.77	190.00
<i>Interest</i> . . . . .	1,408.32	19,985.86	3,041.70	1,154.68
On sinking funds . . . . .	—	—	—	—
On trust and investment funds . . . . .	65.21	19,534.92	270.60	213.02
All other . . . . .	1,343.11	450.44	2,771.10	941.66
<b>NON-REVENUE.</b>	<b>\$37,783.99</b>	<b>\$57,319.68</b>	<b>\$72,990.43</b>	<b>\$45,957.46</b>
Offsets to outlays . . . . .	—	—	50.00	—
<i>Departmental</i> . . . . .	—	—	50.00	—
<i>Public service enterprises</i> . . . . .	—	—	—	—
<i>Cemeteries</i> . . . . .	—	—	—	—
Municipal indebtedness . . . . .	14,000.00	9,600.00	32,000.00	—
<i>Loans, general purposes</i> . . . . .	—	—	—	—
<i>Loans, public service enterprises</i> . . . . .	—	—	—	—
<i>Loans, cemeteries</i> . . . . .	—	—	—	—
<i>Bonds refunded, current year</i> . . . . .	—	—	—	—
<i>Temporary loans (including revenue loans)</i> . . . . .	14,000.00	9,600.00	32,000.00	—
<i>Unpaid warrants or orders, current year</i> . . . . .	—	—	—	—
<i>Premiums</i> . . . . .	—	—	—	—
Transfers . . . . .	50.00	18,939.53	10,683.41	20,874.05
<i>From sinking funds</i> . . . . .	—	—	—	—
<i>All other</i> . . . . .	50.00	18,939.53	10,683.41	20,874.05
Refunds . . . . .	87.75	1,818.03	658.68	184.96
Agency, trust, and investment . . . . .	23,646.24	26,962.12	29,598.34	24,898.45
<i>Taxes and licenses for State</i> . . . . .	6,776.00	8,954.00	8,470.00	11,132.00
<i>Taxes for county</i> . . . . .	5,043.63	8,068.10	5,417.80	10,030.61
<i>Reimbursements for grade crossings</i> . . . . .	—	—	—	—
<i>Sinking and other permanent funds</i> . . . . .	10,672.41	8,891.22	14,717.14	1,844.04
<i>All other</i> . . . . .	1,154.20	1,048.80	993.40	1,891.80
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays . . . . .	\$263,452.92	\$271,252.67	\$317,008.52	\$195,490.74
Premiums . . . . .	—	—	—	—
Municipal indebtedness . . . . .	14,000.00	9,600.00	32,000.00	—
Transfers and refunds . . . . .	137.75	20,757.56	11,342.09	21,059.01
Agency, trust, and investment . . . . .	23,646.24	26,962.12	29,598.34	24,898.45
<b>Total receipts . . . . .</b>	<b>\$301,236.91</b>	<b>\$328,572.35</b>	<b>\$389,948.95</b>	<b>\$241,448.20</b>
Balance on hand, including funds . . . . .	150,198.09	89,967.68	94,585.47	79,461.03
<b>GRAND TOTAL . . . . .</b>	<b>\$451,435.00</b>	<b>\$418,540.03</b>	<b>\$484,534.42</b>	<b>\$320,909.23</b>



## Graded According to Population of 1945 — Continued.

PAYMENTS.	Monson POPULATION 5,662	Swansea POPULATION 5,565	Wilmington POPULATION 5,564	Seekonk POPULATION 5,249
<b>Maintenance . . . . .</b>	<b>\$211,109.43</b>	<b>\$235,520.80</b>	<b>\$263,151.80</b>	<b>\$167,518.51</b>
<i>Departmental . . . . .</i>	<i>197,994.08</i>	<i>285,098.17</i>	<i>244,098.25</i>	<i>167,131.69</i>
General government . . . . .	13,532.85	9,356.07	13,671.54	11,417.20
Protection of persons and property . . . . .	10,001.32	12,280.90	32,782.34	8,895.82
Health and sanitation . . . . .	2,591.29	9,210.78	5,105.29	7,857.54
Highways . . . . .	40,311.93	37,999.61	32,879.75	20,821.81
Charities . . . . .	50,694.42	75,762.50	58,926.57	37,952.49
Veterans' benefits . . . . .	870.30	1,601.75	4,114.81	1,076.78
Schools . . . . .	71,254.57	84,925.77	91,728.93	75,661.66
Libraries . . . . .	900.00	1,882.32	1,010.96	941.81
Recreation . . . . .	794.04	188.38	725.53	212.12
Pensions . . . . .	—	—	—	—
Unclassified . . . . .	7,043.36	1,890.09	3,152.53	2,294.46
<i>Public service enterprises . . . . .</i>	<i>9,627.28</i>	<i>—</i>	<i>15,506.99</i>	<i>—</i>
Electric light . . . . .	—	—	—	—
Water . . . . .	9,627.28	—	15,506.99	—
All other . . . . .	—	—	—	—
<i>Cemeteries . . . . .</i>	<i>8,488.07</i>	<i>406.25</i>	<i>3,546.56</i>	<i>386.82</i>
<i>Administration of trust funds . . . . .</i>	<i>—</i>	<i>16.88</i>	<i>—</i>	<i>—</i>
<b>Interest . . . . .</b>	<b>218.83</b>	<b>1,197.62</b>	<b>7,721.42</b>	<b>1,125.00</b>
<i>Loans, general purposes . . . . .</i>	<i>218.83</i>	<i>1,197.62</i>	<i>502.17</i>	<i>1,125.00</i>
<i>Loans, public service enterprises . . . . .</i>	<i>—</i>	<i>—</i>	<i>7,219.25</i>	<i>—</i>
<i>Loans, cemeteries . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays . . . . .</b>	<b>12,640.52</b>	<b>20,552.40</b>	<b>447.48</b>	<b>4,336.00</b>
<i>Departmental . . . . .</i>	<i>12,540.52</i>	<i>20,552.40</i>	<i>447.48</i>	<i>4,336.00</i>
General government . . . . .	1,664.50	—	—	125.00
Protection of persons and property . . . . .	—	—	325.00	425.00
Health and sanitation . . . . .	—	—	—	—
Highways . . . . .	10,047.85	—	—	2,786.00
Charities . . . . .	—	—	—	—
Schools . . . . .	828.17	258.90	122.48	1,000.00
Libraries . . . . .	—	—	—	—
Recreation . . . . .	—	293.50	—	—
Unclassified . . . . .	—	20,000.00	—	—
<i>Public service enterprises . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light . . . . .	—	—	—	—
Water . . . . .	—	—	—	—
All other . . . . .	—	—	—	—
<i>Cemeteries . . . . .</i>	<i>100.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness . . . . .</b>	<b>65,000.00</b>	<b>8,800.00</b>	<b>97,450.00</b>	<b>5,500.00</b>
<i>From sinking funds . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources . . . . .</i>	<i>3,000.00</i>	<i>8,800.00</i>	<i>20,450.00</i>	<i>5,500.00</i>
<i>Bonds refunded, current year . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans) . . . . .</i>	<i>62,000.00</i>	<i>—</i>	<i>77,000.00</i>	<i>—</i>
<i>Warrants or orders, previous years . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers . . . . .</b>	<b>50.00</b>	<b>18,939.53</b>	<b>10,683.41</b>	<b>20,874.05</b>
<i>To sinking funds from revenue . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other . . . . .</i>	<i>50.00</i>	<i>18,939.53</i>	<i>10,683.41</i>	<i>20,874.05</i>
<b>Refunds . . . . .</b>	<b>87.75</b>	<b>1,818.03</b>	<b>658.68</b>	<b>184.96</b>
<b>Agency, trust, and investment . . . . .</b>	<b>23,658.93</b>	<b>27,091.83</b>	<b>39,859.26</b>	<b>74,823.95</b>
<i>Taxes and licenses for State . . . . .</i>	<i>6,776.00</i>	<i>8,954.00</i>	<i>8,470.00</i>	<i>11,132.00</i>
<i>Taxes for county . . . . .</i>	<i>5,043.63</i>	<i>8,068.10</i>	<i>5,417.80</i>	<i>10,030.61</i>
<i>Expenditures for grade crossings . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds . . . . .</i>	<i>10,685.10</i>	<i>9,027.53</i>	<i>24,978.66</i>	<i>51,771.34</i>
<i>All other . . . . .</i>	<i>1,154.20</i>	<i>1,042.20</i>	<i>992.80</i>	<i>1,890.00</i>
<b>RECAPITULATION.</b>				
Maintenance and interest . . . . .	\$211,328.26	\$236,718.42	\$270,873.22	\$168,643.51
Permanent debt (except from sinking funds) . . . . .	3,000.00	8,800.00	20,450.00	5,500.00
Sinking fund requirements from revenue . . . . .	—	—	—	—
Outlays . . . . .	12,640.52	20,552.40	447.48	4,336.00
Permanent debt from sinking funds . . . . .	—	—	—	—
Bonds refunded, current year . . . . .	—	—	—	—
Temporary loans . . . . .	62,000.00	—	77,000.00	—
Transfers (except to sinking funds) and refunds . . . . .	137.75	20,757.56	11,342.09	21,059.01
Agency, trust, and investment . . . . .	23,658.93	27,091.83	39,859.26	74,823.95
<b>Total payments . . . . .</b>	<b>\$312,765.46</b>	<b>\$313,920.21</b>	<b>\$419,972.05</b>	<b>\$274,362.47</b>
Balance on hand, including funds . . . . .	138,669.54	104,619.82	64,562.37	46,546.76
<b>GRAND TOTAL . . . . .</b>	<b>\$451,435.00</b>	<b>\$418,540.03</b>	<b>\$484,534.42</b>	<b>\$320,909.23</b>

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Leicester POPULATION 5,154	Wrentham POPULATION 5,097	Oxford POPULATION 5,022
<b>REVENUE.</b>	<b>\$268,303.97</b>	<b>\$191,698.07</b>	<b>\$240,925.94</b>
<b>General</b>	<b>222,182.35</b>	<b>159,799.45</b>	<b>215,121.62</b>
<i>Taxes</i>	<i>175,330.52</i>	<i>136,053.57</i>	<i>170,133.22</i>
Property, poll, and income	165,545.91	124,496.68	153,008.52
Corporation, bank, etc.	9,784.61	11,556.89	17,124.70
<i>Licenses and permits</i>	<i>352.50</i>	<i>5,723.50</i>	<i>3,932.00</i>
<i>Fines and forfeits</i>	<i>25.00</i>	<i>530.50</i>	<i>25.00</i>
<i>Grants and gifts</i>	<i>46,373.68</i>	<i>17,491.88</i>	<i>41,031.40</i>
For expenses	46,373.68	17,491.88	41,031.40
For outlays	—	—	—
<i>All other</i>	<i>100.65</i>	—	—
<b>Commercial</b>	<b>46,121.62</b>	<b>31,898.62</b>	<b>25,804.32</b>
<i>Special assessments</i>	—	—	—
To meet expenses	—	—	—
To meet outlays	—	—	—
<i>Privileges</i>	<i>5,742.12</i>	<i>4,024.18</i>	<i>4,658.85</i>
<i>Departmental</i>	<i>37,653.30</i>	<i>13,649.03</i>	<i>15,841.37</i>
General government	17.85	82.55	984.20
Protection of persons and property	314.44	231.53	271.47
Health and sanitation	173.57	425.55	75.00
Highways	8,571.16	2,364.00	3,360.66
Charities	26,371.52	8,663.78	10,064.25
Veterans' benefits	990.35	50.00	817.75
Schools	1,019.08	1,113.97	—
Libraries	73.25	112.65	87.33
Recreation	—	—	—
Unclassified	122.08	605.00	180.71
<i>Public service enterprises</i>	—	<i>11,610.35</i>	—
Electric light	—	—	—
Water	—	11,610.35	—
All other	—	—	—
<i>Cemeteries</i>	—	<i>1,129.50</i>	<i>1,869.89</i>
<i>Interest</i>	<i>2,726.20</i>	<i>1,485.56</i>	<i>3,434.21</i>
On sinking funds	—	—	—
On trust and investment funds	1,369.74	129.09	1,539.21
All other	1,356.46	1,356.47	1,895.00
<b>NON-REVENUE.</b>	<b>\$85,993.69</b>	<b>\$70,763.25</b>	<b>\$67,781.01</b>
<b>Offsets to outlays</b>	—	—	—
<i>Departmental</i>	—	—	—
<i>Public service enterprises</i>	—	—	—
<i>Cemeteries</i>	—	—	—
<b>Municipal indebtedness</b>	<b>60,500.00</b>	<b>26,000.00</b>	—
<i>Loans, general purposes</i>	—	—	—
<i>Loans, public service enterprises</i>	—	<i>24,000.00</i>	—
<i>Loans, cemeteries</i>	—	—	—
<i>Bonds refunded, current year</i>	—	—	—
<i>Temporary loans (including revenue loans)</i>	<i>60,500.00</i>	<i>2,000.00</i>	—
<i>Unpaid warrants or orders, current year</i>	—	—	—
<i>Premiums</i>	—	—	—
<b>Transfers</b>	<b>11,067.70</b>	<b>20,124.50</b>	<b>27,233.52</b>
<i>From sinking funds</i>	—	—	—
<i>All other</i>	11,067.70	20,124.50	27,233.52
<b>Refunds</b>	<b>1,112.59</b>	<b>713.42</b>	<b>14,313.51</b>
<b>Agency, trust, and investment</b>	<b>13,313.40</b>	<b>23,925.33</b>	<b>26,233.98</b>
<i>Taxes and licenses for State</i>	<i>6,655.00</i>	<i>7,744.00</i>	<i>6,413.00</i>
<i>Taxes for county</i>	<i>5,712.53</i>	<i>4,527.63</i>	<i>5,504.80</i>
<i>Reimbursements for grade crossings</i>	—	—	—
<i>Sinking and other permanent funds</i>	<i>135.47</i>	<i>10,742.50</i>	<i>13,284.78</i>
<i>All other</i>	<i>810.40</i>	<i>911.20</i>	<i>1,031.40</i>
<b>RECAPITULATION.</b>			
Revenue and offsets to outlays	\$268,303.97	\$191,698.07	\$240,925.94
Premiums	—	—	—
Municipal indebtedness	60,500.00	26,000.00	—
Transfers and refunds	12,180.29	20,837.92	41,547.03
Agency, trust, and investment	13,313.40	23,925.33	26,233.98
<b>Total receipts</b>	<b>\$354,297.66</b>	<b>\$262,461.32</b>	<b>\$308,706.95</b>
Balance on hand, including funds	71,057.93	93,864.72	118,815.06
<b>GRAND TOTAL</b>	<b>\$425,355.59</b>	<b>\$361,326.04</b>	<b>\$427,522.01</b>

## Graded According to Population of 1945 — Continued.

PAYMENTS.	Leicester POPULATION 5,154	Wrentham POPULATION 5,097	Oxford POPULATION 5,022
<b>Maintenance . . . . .</b>	<b>\$220,675.43</b>	<b>\$155,088.40</b>	<b>\$223,135.39</b>
<i>Departmental . . . . .</i>	<i>220,675.43</i>	<i>145,495.42</i>	<i>220,322.28</i>
General government . . . . .	9,988.29	10,409.17	12,708.63
Protection of persons and property . . . . .	9,724.83	16,534.23	13,800.63
Health and sanitation . . . . .	6,280.05	5,285.63	8,396.64
Highways . . . . .	34,353.80	27,481.81	28,302.65
Charities . . . . .	71,362.04	24,259.78	68,646.43
Veterans' benefits . . . . .	3,542.62	—	4,659.16
Schools . . . . .	77,635.80	54,791.91	77,473.13
Libraries . . . . .	4,025.80	1,908.26	2,405.02
Recreation . . . . .	1,141.22	1,133.80	902.85
Pensions . . . . .	—	—	—
Unclassified . . . . .	2,620.98	3,690.83	3,027.14
<i>Public service enterprises . . . . .</i>	<i>—</i>	<i>8,822.25</i>	<i>—</i>
Electric light . . . . .	—	—	—
Water . . . . .	—	8,822.25	—
All other . . . . .	—	—	—
<i>Cemeteries . . . . .</i>	<i>—</i>	<i>770.73</i>	<i>2,813.11</i>
<i>Administration of trust funds . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Interest . . . . .</b>	<b>2,326.12</b>	<b>998.33</b>	<b>1,119.42</b>
<i>Loans, general purposes . . . . .</i>	<i>2,326.12</i>	<i>908.33</i>	<i>1,119.42</i>
<i>Loans, public service enterprises . . . . .</i>	<i>—</i>	<i>90.00</i>	<i>—</i>
<i>Loans, cemeteries . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays . . . . .</b>	<b>6,758.89</b>	<b>21,434.75</b>	<b>2,667.10</b>
<i>Departmental . . . . .</i>	<i>6,758.89</i>	<i>1,801.77</i>	<i>2,607.10</i>
General government . . . . .	—	—	1,000.00
Protection of persons and property . . . . .	—	551.58	—
Health and sanitation . . . . .	—	—	—
Highways . . . . .	959.78	926.58	384.28
Charities . . . . .	—	—	—
Schools . . . . .	5,799.11	323.61	—
Libraries . . . . .	—	—	1,222.82
Recreation . . . . .	—	—	—
Unclassified . . . . .	—	—	—
<i>Public service enterprises . . . . .</i>	<i>—</i>	<i>19,632.98</i>	<i>—</i>
Electric light . . . . .	—	—	—
Water . . . . .	—	19,632.98	—
All other . . . . .	—	—	—
<i>Cemeteries . . . . .</i>	<i>—</i>	<i>—</i>	<i>60.00</i>
<b>Municipal indebtedness . . . . .</b>	<b>107,000.00</b>	<b>6,800.00</b>	<b>9,400.00</b>
<i>From sinking funds . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources . . . . .</i>	<i>12,500.00</i>	<i>3,000.00</i>	<i>6,400.00</i>
<i>Bonds refunded, current year . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans) . . . . .</i>	<i>94,500.00</i>	<i>3,800.00</i>	<i>3,000.00</i>
<i>Warrants or orders, previous years . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers . . . . .</b>	<b>11,067.70</b>	<b>20,124.50</b>	<b>27,233.52</b>
<i>To sinking funds from revenue . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other . . . . .</i>	<i>11,067.70</i>	<i>20,124.50</i>	<i>27,233.52</i>
<b>Refunds . . . . .</b>	<b>1,112.59</b>	<b>713.42</b>	<b>14,313.51</b>
<b>Agency, trust, and investment . . . . .</b>	<b>13,699.09</b>	<b>43,788.97</b>	<b>52,390.17</b>
<i>Taxes and licenses for State . . . . .</i>	<i>6,655.00</i>	<i>7,744.00</i>	<i>6,413.00</i>
<i>Taxes for county . . . . .</i>	<i>5,712.53</i>	<i>4,527.63</i>	<i>5,504.80</i>
<i>Expenditures for grade crossings . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds . . . . .</i>	<i>521.16</i>	<i>30,693.74</i>	<i>39,415.17</i>
<i>All other . . . . .</i>	<i>810.40</i>	<i>823.60</i>	<i>1,057.20</i>

## RECAPITULATION.

Maintenance and interest . . . . .	\$223,001.55	\$156,086.73	\$224,254.81
Permanent debt (except from sinking funds) . . . . .	12,500.00	3,000.00	6,400.00
Sinking fund requirements from revenue . . . . .	—	—	—
Outlays . . . . .	6,758.89	21,434.75	2,667.10
Permanent debt from sinking funds . . . . .	—	—	—
Bonds refunded, current year . . . . .	—	—	—
Temporary loans . . . . .	94,500.00	3,800.00	3,000.00
Transfers (except to sinking funds) and refunds . . . . .	12,180.29	20,837.92	41,547.03
Agency, trust, and investment . . . . .	13,699.09	43,788.97	52,390.17
<b>Total payments . . . . .</b>	<b>\$362,639.82</b>	<b>\$248,948.37</b>	<b>\$330,259.11</b>
Balance on hand, including funds . . . . .	62,715.77	112,377.67	97,262.90
<b>GRAND TOTAL . . . . .</b>	<b>\$425,355.59</b>	<b>\$361,326.04</b>	<b>\$427,522.01</b>

TABLE I. — *Summary of Financial Transactions. Towns*

AGGREGATE RECEIPTS (92 TOWNS).		POPULATION 1,105,480
REVENUE.		\$74,830,957.49
General . . . . .		57,190,259.79
<i>Taxes</i> . . . . .		50,060,884.43
Property, poll, and income . . . . .		45,045,477.34
Corporation, bank, etc. . . . .		5,015,407.09
<i>Licenses and permits</i> . . . . .		682,875.12
<i>Fines and forfeits</i> . . . . .		68,010.55
<i>Grants and gifts</i> . . . . .		6,325,283.40
For expenses . . . . .		6,287,484.35
For outlays . . . . .		37,799.05
<i>All other</i> . . . . .		53,206.29
Commercial . . . . .		17,640,697.70
<i>Special assessments</i> . . . . .		288,444.26
To meet expenses . . . . .		113,575.29
To meet outlays . . . . .		174,868.97
<i>Privileges</i> . . . . .		1,239,598.39
<i>Departmental</i> . . . . .		<sup>1</sup> 6,079,089.25
General government . . . . .		98,823.00
Protection of persons and property . . . . .		91,426.26
Health and sanitation . . . . .		395,677.10
Highways . . . . .		282,610.24
Charities . . . . .		<sup>2</sup> 4,258,391.45
Veterans' benefits . . . . .		115,891.81
Schools . . . . .		553,775.12
Libraries . . . . .		49,459.44
Recreation . . . . .		45,354.67
Unclassified . . . . .		<sup>1</sup> 187,680.16
<i>Public service enterprises</i> . . . . .		9,277,575.68
Electric light . . . . .		<sup>3</sup> 4,618,060.54
Water . . . . .		4,541,048.93
All other . . . . .		118,466.21
<i>Cemeteries</i> . . . . .		298,750.35
<i>Interest</i> . . . . .		457,239.77
On sinking funds . . . . .		239.12
On trust and investment funds . . . . .		186,733.08
All other . . . . .		270,267.57
NON-REVENUE.		\$25,646,176.30
Offsets to outlays . . . . .		271,423.77
<i>Departmental</i> . . . . .		237,856.04
<i>Public service enterprises</i> . . . . .		33,567.73
<i>Cemeteries</i> . . . . .		—
Municipal indebtedness . . . . .		8,334,448.35
<i>Loans, general purposes</i> . . . . .		226,000.00
<i>Loans, public service enterprises</i> . . . . .		24,000.00
<i>Loans, cemeteries</i> . . . . .		—
<i>Bonds refunded, current year</i> . . . . .		—
<i>Temporary loans (including revenue loans)</i> . . . . .		8,008,160.00
<i>Unpaid warrants or orders, current year</i> . . . . .		75,570.40
<i>Premiums</i> . . . . .		717.95
Transfers . . . . .		4,279,286.43
<i>From sinking funds</i> . . . . .		—
<i>All other</i> . . . . .		4,279,286.43
Refunds . . . . .		253,976.18
Agency, trust, and investment . . . . .		12,507,041.57
<i>Taxes and licenses for State</i> . . . . .		2,951,955.00
<i>Taxes for county</i> . . . . .		2,205,337.46
<i>Reimbursements for grade crossings</i> . . . . .		—
<i>Sinking and other permanent funds</i> . . . . .		7,109,324.22
<i>All other</i> . . . . .		240,424.89
RECAPITULATION.		
Revenue and offsets to outlays . . . . .		\$75,102,381.26
Premiums . . . . .		717.95
Municipal indebtedness . . . . .		8,333,730.40
Transfers and refunds . . . . .		4,533,262.61
Agency, trust, and investment . . . . .		12,507,041.57
Total receipts . . . . .		\$100,477,133.79
Balance on hand, including funds . . . . .		23,733,874.83
GRAND TOTAL . . . . .		\$124,211,008.62

<sup>1</sup> Includes \$260.74 from administration of trust funds.<sup>2</sup> Includes \$304,494.75 from municipal general hospitals.<sup>3</sup> Includes gas. See footnotes on pp. 90 and 106.



## Graded According to Population of 1945 — Concluded.

AGGREGATE PAYMENTS (92 TOWNS).		POPULATION 1,105,480
<b>Maintenance</b>		<b>\$62,259,586.43</b>
<i>Departmental</i>		<i>55,848,420.91</i>
General government		3,594,198.21
Protection of persons and property		7,509,777.18
Health and sanitation		3,490,595.83
Highways		5,766,261.50
Charities		<sup>1</sup> 11,452,568.97
Veterans' benefits		688,648.92
Schools		19,421,084.72
Libraries		993,584.32
Recreation		947,009.24
Pensions		1,118,078.08
Unclassified		866,613.94
<i>Public service enterprises</i>		<i>5,911,614.93</i>
Electric light		<sup>2</sup> 3,331,182.17
Water		2,492,549.98
All other		87,882.78
<i>Cemeteries</i>		<i>464,630.30</i>
<i>Administration of trust funds</i>		<i>34,870.29</i>
<b>Interest</b>		<b>710,055.76</b>
<i>Loans, general purposes</i>		<i>440,124.88</i>
<i>Loans, public service enterprises</i>		<i>269,833.38</i>
<i>Loans, cemeteries</i>		<i>97.50</i>
<b>Outlays</b>		<b>2,469,913.73</b>
<i>Departmental</i>		<i>1,816,080.89</i>
General government		85,792.37
Protection of persons and property		209,951.31
Health and sanitation		360,092.34
Highways		533,474.80
Charities		<sup>3</sup> 9,825.05
Schools		277,497.20
Libraries		7,177.81
Recreation		193,651.08
Unclassified		138,618.98
<i>Public service enterprises</i>		<i>622,682.83</i>
Electric light		<sup>2</sup> 195,003.50
Water		427,679.33
All other		—
<i>Cemeteries</i>		<i>31,150.01</i>
<b>Municipal indebtedness</b>		<b>12,452,353.79</b>
<i>From sinking funds</i>		<i>—</i>
<i>From revenue and other sources</i>		<i><sup>4</sup> 3,444,472.44</i>
<i>Bonds refunded, current year</i>		<i>—</i>
<i>Temporary loans (including revenue loans)</i>		<i>8,947,177.26</i>
<i>Warrants or orders, previous years</i>		<i>60,704.09</i>
<b>Transfers</b>		<b>4,279,286.43</b>
<i>To sinking funds from revenue</i>		<i>—</i>
<i>All other</i>		<i>4,279,286.43</i>
<b>Refunds</b>		<b>253,976.18</b>
<b>Agency, trust, and investment</b>		<b>16,297,398.29</b>
<i>Taxes and licenses for State</i>		<i>2,950,945.00</i>
<i>Taxes for county</i>		<i>2,205,337.46</i>
<i>Expenditures for grade crossings</i>		<i>—</i>
<i>Sinking and other permanent funds</i>		<i>10,898,209.75</i>
<i>All other</i>		<i>242,906.08</i>
<b>RECAPITULATION.</b>		
Maintenance and interest		\$62,969,642.19
Permanent debt (except from sinking funds)		<sup>4</sup> 3,444,472.44
Sinking fund requirements from revenue		—
Outlays		2,469,913.73
Permanent debt from sinking funds		—
Bonds refunded, current year		—
Temporary loans		9,007,881.35
Transfers (except to sinking funds) and refunds		4,533,262.61
Agency, trust, and investment		16,297,398.29
Total payments		\$98,722,570.61
Balance on hand, including funds		25,488,438.01
<b>GRAND TOTAL</b>		<b>\$124,211,008.62</b>

<sup>1</sup> Includes \$400,519.18 for municipal general hospitals.<sup>2</sup> Includes gas. See footnotes on pp. 91 and 107.<sup>3</sup> Includes \$5,111.45 for municipal general hospitals.<sup>4</sup> Includes \$8,000 paid from sewer reserve; \$5,600 paid from gifts for outlays; \$2,835.24 paid from balances of Federal grants for outlays; \$2,000 paid from offsets to outlays; \$118.81 paid from water assessment fund



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DIVISION B

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INDEBTEDNESS

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TABLE II. — Outstanding Indebtedness Classified by Character of Obligation — 1944.

Towns. (Population over 5,000)	Totals	Loans for General Purposes	Tax Title Loans	Loans for Public Service Enterprises	TEMPORARY LOANS			Warrants or Orders
					Revenue	Anticipation Highway Reimbursement		
Brookline	\$554,000.00	\$363,000.00	—	\$191,000.00	—	—	—	—
Arlington	160,478.79	141,000.00	—	—	—	—	—	\$19,478.79
Watertown	343,000.00	343,000.00	—	—	—	—	—	—
Belmont	125,000.00	153,000.00	—	72,000.00	—	—	—	—
Weymouth	156,000.00	110,000.00	—	46,000.00	—	—	—	—
Frammingham	627,500.00	354,500.00	—	273,000.00	—	—	—	—
Methuen	433,776.00	316,900.00	—	16,876.00	\$100,000.00	—	—	—
Milton	700,000.00	429,000.00	—	271,000.00	—	—	—	—
Braintree	416,000.00	416,000.00	—	—	—	—	—	—
West Springfield	168,000.00	148,000.00	—	20,000.00	—	—	—	—
Winthrop	190,000.00	65,000.00	—	—	125,000.00	\$3,000.00	—	—
Wakefield	186,500.00	58,500.00	—	—	—	—	—	—
Wellesley	417,000.00	370,000.00	—	47,000.00	—	—	—	—
Southbridge	311,000.00	211,000.00	—	—	100,000.00	—	—	—
Greenfield	75,000.00	31,000.00	\$166,808.81	44,000.00	—	—	—	—
Saugus	787,808.81	421,000.00	—	—	200,000.00	—	—	—
Dedham	—	—	—	—	—	—	—	44,359.60
Norwood	466,936.60	367,577.00	—	55,000.00	—	—	—	—
Milford	183,950.21	178,000.00	5,950.21	—	—	—	—	—
Natick	346,750.00	212,000.00	—	34,750.00	100,000.00	—	—	—
Winchester	143,000.00	143,000.00	—	—	—	—	—	—
Danvers	233,000.00	151,000.00	—	82,000.00	—	—	—	—
Needham	208,500.00	208,500.00	—	—	—	—	—	—
Lexington	276,500.00	249,500.00	—	25,000.00	—	2,000.00	—	—
Plymouth	85,000.00	85,000.00	—	—	—	—	—	—
Webster	48,000.00	32,000.00	—	14,000.00	—	2,000.00	—	—
Clinton	30,060.00	29,000.00	—	—	—	1,060.00	—	—
Adams	112,500.00	112,500.00	—	—	—	—	—	—
Marblehead	375,000.00	352,000.00	—	23,000.00	—	—	—	—
Reading	258,500.00	164,500.00	—	94,000.00	—	—	—	—
Fairhaven	182,162.63	110,000.00	13,662.63	58,500.00	—	—	—	—
Stonham	127,757.56	98,750.00	9,007.56	20,000.00	—	—	—	—
Andover	232,000.00	232,000.00	—	—	—	—	—	—
Swampscott	343,500.00	342,000.00	—	1,500.00	—	—	—	—
Athol	108,000.00	102,000.00	—	6,000.00	—	—	—	—
North Attleborough	—	—	—	—	—	—	—	—
Amesbury	22,000.00	4,000.00	—	18,000.00	—	—	—	—
Easthampton	76,000.00	70,000.00	—	6,000.00	—	—	—	—
Northbridge	56,500.00	56,500.00	—	—	—	—	—	—
Dartmouth	88,500.00	23,000.00	—	65,500.00	—	—	—	—
Palmer	13,000.00	13,000.00	—	—	—	—	—	—
Hingham	147,875.92	133,000.00	—	—	—	—	—	14,875.92
Middleborough	12,550.00	11,550.00	—	1,000.00	—	—	—	—
Shrewsbury	93,000.00	16,000.00	—	77,000.00	—	—	—	—
Stoughton	51,000.00	84,000.00	—	12,000.00	—	—	—	—





TABLE III. — *Relation of Indebtedness to Valuation — 1944.*

NOTE.—The valuation given in this table is the assessors' valuation of real and personal property, as of January 1, 1944, together with the supplemental assessment of December, 1944, and the valuation of motor vehicles for the year 1944.

The total debt shown in this table is the funded or fixed debt. This amount differs from the total debt shown in Table II, which includes funded or fixed debt and also temporary debt. If the amount of tax title loans, loans in anticipation of revenue, in anticipation of highway reimbursement, and unpaid warrants or orders is deducted from the total debt shown in Table II, the result will give the funded or fixed debt shown in Table III.

Towns. (Population over 5,000)	Popu- lation of 1945	Percent- age of Net Debt of Valu- ation	Valuation of 1944 including Motor Vehicles	Total Funded or Fixed Debt	Sinking Funds	Net Funded or Fixed Debt
1 Amherst . . . . .	7,089	6.8	\$9,865,400	\$671,000.00	—	\$671,000.00
2 Wilmington . . . . .	5,564	4.0	4,580,026	184,400.00	—	184,400.00
3 Hudson . . . . .	8,126	3.4	6,849,004	232,000.00	—	232,000.00
4 Bridgewater . . . . .	8,641	3.3	5,427,203	179,000.00	—	179,000.00
5 Abington . . . . .	6,374	3.0	5,741,947	174,500.00	—	174,500.00
6 Mansfield . . . . .	6,978	2.9	8,004,348	229,000.00	—	229,000.00
7 Saugus . . . . .	16,662	2.6	16,475,375	421,000.00	—	421,000.00
8 Maynard . . . . .	7,017	2.2	5,485,886	121,000.00	—	121,000.00
9 Spencer . . . . .	6,765	2.1	4,800,417	101,000.00	—	101,000.00
10 Winchendon . . . . .	6,461	2.1	5,056,150	105,000.00	—	105,000.00
11 Somerset . . . . .	6,815	1.9	14,241,665	270,250.00	—	270,250.00
12 Danvers . . . . .	14,614	1.8	12,769,998	233,000.00	—	233,000.00
13 Framingham . . . . .	25,502	1.8	34,755,226	627,500.00	—	627,500.00
14 Milton . . . . .	21,718	1.8	39,527,490	700,000.00	—	700,000.00
15 Methuen . . . . .	23,160	1.7	19,354,040	333,776.00	—	333,776.00
16 Norwood . . . . .	16,508	1.7	24,879,796	422,577.00	—	422,577.00
17 Marblehead . . . . .	12,524	1.7	22,601,910	375,000.00	—	375,000.00
18 Leicester . . . . .	5,154	1.6	3,611,737	57,000.00	—	57,000.00
19 Fairhaven . . . . .	12,072	1.5	11,357,168	168,500.00	—	168,500.00
20 Ludlow . . . . .	8,065	1.5	6,436,386	95,000.00	—	95,000.00
21 Southbridge . . . . .	17,561	1.5	14,309,611	211,000.00	—	211,000.00
22 Braintree . . . . .	20,279	1.4	28,746,096	416,000.00	—	416,000.00
23 Reading . . . . .	12,327	1.4	17,930,151	258,500.00	—	258,500.00
24 Swampscott . . . . .	11,835	1.4	24,273,360	343,500.00	—	343,500.00
25 Andover . . . . .	11,920	1.4	16,909,690	232,000.00	—	232,000.00
26 Wrentham . . . . .	5,097	1.4	4,182,033	57,000.00	—	57,000.00
27 Ipswich . . . . .	6,610	1.4	7,197,973	97,800.00	—	97,800.00
28 Concord . . . . .	8,382	1.3	10,977,829	147,900.00	—	147,900.00
29 Rockland . . . . .	8,603	1.3	9,068,882	114,000.00	—	114,000.00
30 Natick . . . . .	15,789	1.2	20,216,222	246,750.00	—	246,750.00
31 Lexington . . . . .	14,452	1.2	22,717,693	274,500.00	—	274,500.00
32 Adams . . . . .	12,724	1.2	9,420,136	112,500.00	—	112,500.00
33 Milford . . . . .	15,801	1.2	15,069,265	178,000.00	—	178,000.00
34 Agawam . . . . .	8,420	1.1	10,105,860	114,000.00	—	114,000.00
35 Auburn . . . . .	7,865	1.1	7,234,345	81,000.00	—	81,000.00
36 Uxbridge . . . . .	6,635	1.1	7,230,601	80,000.00	—	80,000.00
37 Easton . . . . .	5,723	1.1	5,245,013	57,500.00	—	57,500.00
38 Randolph . . . . .	8,463	1.1	7,370,207	79,000.00	—	79,000.00
39 Athol . . . . .	11,804	1.0	10,651,470	108,000.00	—	108,000.00
40 Ware . . . . .	7,578	1.0	5,841,244	57,000.00	—	57,000.00
41 Oxford . . . . .	5,022	0.9	3,281,148	30,500.00	—	30,500.00
42 Shrewsbury . . . . .	9,296	0.9	10,016,050	93,000.00	—	93,000.00
43 Wellesley . . . . .	17,581	0.9	45,667,452	417,000.00	—	417,000.00
44 Stoneham . . . . .	12,032	0.9	14,985,619	118,750.00	—	118,750.00
45 Walpole . . . . .	8,409	0.9	13,548,733	117,000.00	—	117,000.00
46 Montague . . . . .	7,602	0.8	9,807,850	79,000.00	—	79,000.00
47 Wakefield . . . . .	18,677	0.8	22,846,923	183,500.00	—	183,500.00
48 Northbridge . . . . .	10,212	0.8	7,185,470	56,500.00	—	56,500.00
49 Easthampton . . . . .	10,578	0.8	9,954,480	76,000.00	—	76,000.00
50 Needham . . . . .	14,507	0.7	27,848,765	208,500.00	—	208,500.00
51 South Hadley . . . . .	7,352	0.7	8,437,247	59,000.00	—	59,000.00
52 Swansea . . . . .	5,565	0.7	4,771,606	32,000.00	—	32,000.00
53 Watertown . . . . .	37,438	0.7	52,690,704	343,000.00	—	343,000.00
54 Dartmouth . . . . .	9,909	0.6	13,615,501	88,500.00	—	88,500.00
55 Chelmsford . . . . .	8,726	0.6	8,172,958	53,000.00	—	53,000.00
56 West Springfield . . . . .	19,453	0.6	26,960,395	168,000.00	—	168,000.00
57 Stoughton . . . . .	9,063	0.6	8,589,549	51,000.00	—	51,000.00
58 Longmeadow . . . . .	6,411	0.6	14,460,708	81,000.00	—	81,000.00
59 Orange . . . . .	5,762	0.5	4,887,679	23,800.00	—	23,800.00
60 Hingham . . . . .	9,676	0.5	27,598,771	133,000.00	—	133,000.00
61 Great Barrington . . . . .	6,232	0.5	8,586,178	39,000.00	—	39,000.00
62 Webster . . . . .	13,534	0.4	10,264,872	46,000.00	—	46,000.00
63 Barnstable . . . . .	8,647	0.4	26,567,365	117,000.00	—	117,000.00
64 Brookline . . . . .	56,940	0.4	132,655,668	554,000.00	—	554,000.00
65 Winchester . . . . .	15,300	0.4	34,324,199	143,000.00	—	143,000.00
66 Plymouth . . . . .	13,536	0.4	22,093,474	85,000.00	—	85,000.00
67 Tewksbury . . . . .	5,949	0.4	5,460,798	21,000.00	—	21,000.00
68 Franklin . . . . .	7,531	0.4	8,355,241	30,000.00	—	30,000.00

TABLE III. — *Relation of Indebtedness to Valuation — 1944 — Concluded.*

Towns. (Population over 5,000)	Popu- lation of 1945	Percent- age of Net Debt of Valu- ation	Valuation of 1944 including Motor Vehicles	Total Funded or Fixed Debt	Sinking Funds	Net Funded or Fixed Debt
69 Millbury . . .	7,666	0.3	\$5,558,372	\$18,000.00	—	\$18,000.00
70 Greenfield . . .	17,020	0.3	25,077,898	75,000.00	—	75,000.00
71 Weymouth . . .	27,957	0.3	52,907,222	156,000.00	—	156,000.00
72 Wareham . . .	7,439	0.3	13,982,056	40,000.00	—	40,000.00
73 Seekonk . . .	5,249	0.3	6,160,285	17,000.00	—	17,000.00
74 Dracut . . .	7,434	0.3	4,808,100	13,000.00	—	13,000.00
75 Winthrop . . .	18,696	0.3	24,413,103	65,000.00	—	65,000.00
76 Clinton . . .	12,736	0.3	10,991,400	29,000.00	—	29,000.00
77 Amesbury . . .	10,824	0.2	9,008,902	22,000.00	—	22,000.00
78 North Andover . . .	7,936	0.2	7,793,957	18,000.00	—	18,000.00
79 Belmont . . .	28,866	0.2	54,142,095	125,000.00	—	125,000.00
80 Whitman . . .	8,290	0.2	8,106,226	18,000.00	—	18,000.00
81 Arlington . . .	43,515	0.2	57,302,323	141,000.00	\$14,383.36	126,616.64
82 Palmer . . .	9,716	0.2	7,403,996	13,000.00	—	13,000.00
83 Middleborough . . .	9,596	0.1	8,785,274	12,550.00	—	12,550.00
84 Canton . . .	6,704	0.1	8,472,829	11,000.00	—	11,000.00
85 Billerica . . .	8,504	0.1	8,769,536	10,000.00	—	10,000.00
86 Monson . . .	5,662	0.1	3,015,111	3,000.00	—	3,000.00
87 Falmouth . . .	7,751	0.1	22,973,296	16,000.00	—	16,000.00
88 Grafton . . .	7,969	<sup>1</sup> —	4,346,317	1,000.00	—	1,000.00
89 Dedham . . .	16,659	—	25,805,468	—	—	—
90 Foxborough . . .	6,457	—	6,190,056	—	—	—
91 North Attleborough . . .	11,552	—	10,645,796	—	—	—
92 Westborough . . .	6,665	—	4,996,083	—	—	—
<b>92 Towns . . .</b>	<b>1,105,480</b>	<b>—</b>	<b>\$1,491,809,957</b>	<b>\$13,217,653.00</b>	<b>\$14,383.36</b>	<b>\$13,202,669.64</b>

<sup>1</sup> Less than one-tenth of one per cent.

TABLE IV. — *Debt Transactions for 1944 Classified by Character of Obligation.*

NOTE.—The amount of debt as shown in the following table does not include the sinking and loan fund payments to the State (see Table V, p. 142), nor payments to counties on account of debt incurred for hospital purposes (see Table VI, pp. 142 and 143). For this reason the total amount of cancelled debt as here shown differs from that shown in Table I, Division A, pages 84 to 133, under the section "Municipal Indebtedness."

TOWNS. (Population over 5,000)	INCURRED					CANCELLED						
	General Loans	Tax Title Loans	Public Service Enterprise Loans	Revenue Loans	Other Temporary Loans	Warrants or Orders	General Loans	Tax Title Loans	Public Service Enterprise Loans	Revenue Loans	Other Temporary Loans	Warrants or Orders
Brookline . . . . .	—	—	—	\$300,000.00	—	—	\$180,000.00	—	\$31,000.00	\$300,000.00	—	—
Arlington . . . . .	—	—	—	—	—	\$19,478.79	60,000.00	—	—	—	—	\$8,490.38
Watertown . . . . .	—	—	—	300,000.00	—	—	172,000.00	—	—	300,000.00	—	—
Belmont . . . . .	—	—	—	400,000.00	—	—	162,500.00	—	—	400,000.00	—	—
Weymouth . . . . .	—	—	—	400,000.00	—	—	54,000.00	—	—	400,000.00	—	—
Framingham . . . . .	—	—	—	400,000.00	—	—	107,500.00	\$2,892.97	—	500,000.00	—	—
Methuen . . . . .	\$47,000.00	—	—	450,000.00	\$5,000.00	—	75,000.00	—	—	450,000.00	\$5,000.00	—
Milton . . . . .	40,000.00	—	—	350,000.00	2,000.00	—	77,000.00	—	45,000.00	350,000.00	2,000.00	—
Braintree . . . . .	—	—	—	200,000.00	—	—	62,000.00	—	—	200,000.00	—	—
West Springfield . . . . .	—	—	—	200,000.00	—	—	70,000.00	—	—	200,000.00	—	—
Winthrop . . . . .	—	—	—	325,000.00	—	—	15,000.00	—	3,000.00	350,000.00	—	—
Wakefield . . . . .	—	—	—	—	3,000.00	—	17,500.00	—	—	200,000.00	2,000.00	—
Wellesley . . . . .	—	—	—	200,000.00	—	—	90,000.00	—	13,000.00	200,000.00	—	—
Southbridge . . . . .	75,000.00	—	—	300,000.00	—	—	13,000.00	—	—	300,000.00	—	—
Greenfield . . . . .	—	—	—	—	—	—	6,000.00	—	4,000.00	—	—	—
Saugus . . . . .	—	—	—	450,000.00	—	—	24,000.00	36,558.22	—	450,000.00	—	—
Dedham . . . . .	—	—	—	200,000.00	—	—	93,000.00	—	—	200,000.00	—	—
Norwood . . . . .	—	—	—	150,000.00	—	44,359.60	39,000.00	—	28,000.00	150,000.00	—	44,315.13
Milford . . . . .	—	—	—	297,000.00	—	—	297,000.00	5,608.06	—	297,000.00	1,600.00	—
Natick . . . . .	—	—	—	400,000.00	—	—	29,000.00	—	7,250.00	500,000.00	—	—
Winchester . . . . .	—	—	—	100,000.00	—	—	46,000.00	—	—	100,000.00	—	—
Danvers . . . . .	—	—	—	—	—	—	32,000.00	—	18,000.00	—	500.00	—
Needham . . . . .	—	—	—	—	2,000.00	—	54,000.00	—	1,000.00	—	—	—
Lexington . . . . .	—	—	—	—	—	—	48,500.00	—	10,000.00	—	2,000.00	—
Plymouth . . . . .	—	—	—	—	—	—	27,500.00	—	—	—	—	—
Webster . . . . .	—	—	—	200,000.00	2,000.00	—	9,000.00	6,603.29	1,000.00	200,000.00	1,000.00	—
Clinton . . . . .	—	—	—	100,000.00	4,660.00	—	14,000.00	6,849.23	—	100,000.00	3,600.00	—
Adams . . . . .	—	—	—	100,000.00	—	—	23,500.00	—	—	100,000.00	—	—
Marblehead . . . . .	—	—	—	—	—	—	41,000.00	—	4,000.00	—	—	—
Reading . . . . .	—	—	—	—	2,000.00	—	41,000.00	—	30,000.00	—	2,000.00	—
Fairhaven . . . . .	40,000.00	—	—	100,000.00	1,400.00	—	18,200.00	6,677.67	3,500.00	100,000.00	1,400.00	—
Stonham . . . . .	—	—	—	100,000.00	—	—	31,750.00	10,523.47	10,000.00	100,000.00	—	—
Andover . . . . .	—	—	—	—	1,000.00	—	26,000.00	—	—	—	1,000.00	—
Swampscott . . . . .	—	—	—	200,000.00	—	—	40,750.00	—	1,500.00	400,000.00	—	—
Athol . . . . .	24,000.00	—	—	—	—	—	14,000.00	—	3,000.00	—	4,200.00	—
North Attleborough . . . . .	—	—	—	—	—	—	—	—	—	—	—	—
Amesbury . . . . .	—	—	—	100,000.00	—	—	3,000.00	—	10,500.00	100,000.00	—	—
Easthampton . . . . .	—	—	—	100,000.00	—	—	9,000.00	2,000.00	—	100,000.00	—	—
Northbridge . . . . .	—	—	—	—	—	—	12,000.00	—	—	—	—	—
Dartmouth . . . . .	—	—	—	—	—	—	9,000.00	—	—	—	—	—
Palmer . . . . .	—	—	—	—	—	—	5,000.00	12,000.00	—	—	—	—



Hingham	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—</
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Includes \$2,000 cemetery loans.

TABLE V. — *Sinking and Loan Fund Payments to the State — 1944.*

TOWNS. (Population over 5,000)	METROPOLITAN			
	Totals	Sewer	Park	Water
Brookline . . . . .	\$99,033.86	\$22,167.60	\$3,357.86	\$73,508.40
Arlington . . . . .	48,877.86	15,946.64	1,308.82	31,622.40
Watertown . . . . .	46,920.71	8,080.80	1,225.31	37,614.60
Belmont . . . . .	39,955.73	14,558.80	1,194.13	24,202.80
Weymouth . . . . .	8,969.94	7,789.60	1,180.34	—
Milton . . . . .	25,423.62	6,133.40	928.42	18,361.80
Braintree . . . . .	5,316.13	4,167.80	1,148.33	—
Winthrop . . . . .	24,191.56	6,748.75	553.41	16,889.40
Wakefield . . . . .	6,507.13	6,014.01	493.12	—
Wellesley . . . . .	7,712.59	6,697.60	1,014.99	—
Saugus . . . . .	355.87	—	355.87	—
Dedham . . . . .	4,527.09	3,931.20	595.89	—
Norwood . . . . .	4,113.20	4,113.20	—	—
Winchester . . . . .	10,277.60	9,497.23	780.37	—
Needham . . . . .	4,567.59	3,967.60	599.99	—
Lexington . . . . .	18,801.13	6,694.33	—	12,106.80
Reading . . . . .	4,979.92	4,979.92	—	—
Stoneham . . . . .	13,148.61	4,190.76	344.85	8,613.00
Swampscott . . . . .	13,260.80	—	556.40	12,704.40
Hingham . . . . .	385.37	—	385.37	—
Stoughton . . . . .	1,383.20	1,383.20	—	—
Walpole . . . . .	2,639.00	2,639.00	—	—
Canton . . . . .	1,571.36	1,365.00	206.36	—
<b>Totals . . . . .</b>	<b>\$392,919.87</b>	<b>\$141,066.44</b>	<b>\$16,229.83</b>	<b>\$235,623.60</b>

The following towns over 5,000 population made no sinking and loan fund payments in 1944 to the State on account of Metropolitan sewer, park, and water systems:

Abington	Easthampton	Maynard	Seekonk
Adams	Easton	Methuen	Shrewsbury
Agawam	Fairhaven	Middleborough	Somerset
Amesbury	Falmouth	Milford	Southbridge
Amherst	Foxborough	Millbury	South Hadley
Andover	Framingham	Monson	Spencer
Athol	Franklin	Montague	Swansea
Auburn	Grafton	Natick	Tewksbury
Barnstable	Great Barrington	North Andover	Uxbridge
Billerica	Greenfield	North Attleborough	Ware
Bridgewater	Hudson	Northbridge	Wareham
Chelmsford	Ipswich	Orange	Webster
Clinton	Leicester	Oxford	Westborough
Concord	Longmeadow	Palmer	West Springfield
Danvers	Ludlow	Plymouth	Whitman
Dartmouth	Mansfield	Randolph	Wilmington
Dracut	Marblehead	Rockland	Winchendon
			Wrentham

TABLE VI. — *Method of Meeting Debt Requirements from Taxation — 1944.*

TOWNS. (Population over 5,000)	TOTALS	Serial Payments	Payments to County for Hospital Debt	Payments to Municipal Sinking Funds	Payments to State Sinking and Loan Funds	Tax Title Redemptions
Brookline . . . . .	\$310,033.86	\$211,000.00	—	—	\$99,033.86	—
Arlington . . . . .	108,877.86	60,000.00	—	—	48,877.86	—
Watertown . . . . .	220,920.71	172,000.00	\$2,000.00	—	46,920.71	—
Belmont . . . . .	154,455.73	114,500.00	—	—	39,955.73	—
Weymouth . . . . .	71,469.94	62,500.00	—	—	8,969.94	—
Framingham . . . . .	180,339.73	177,446.76	—	—	—	\$2,892.97
Methuen . . . . .	83,000.00	83,000.00	—	—	—	—
Milton . . . . .	147,423.62	122,000.00	—	—	25,423.62	—
Braintree . . . . .	67,316.13	62,000.00	—	—	5,316.13	—
West Springfield . . . . .	73,000.00	73,000.00	—	—	—	—
Winthrop . . . . .	39,191.56	15,000.00	—	—	24,191.56	—
Wakefield . . . . .	57,007.13	47,500.00	3,000.00	—	6,507.13	—
Wellesley . . . . .	110,712.59	103,000.00	—	—	7,712.59	—
Southbridge . . . . .	18,300.00	13,000.00	5,300.00	—	—	—
Greenfield . . . . .	10,000.00	10,000.00	—	—	—	—
Saugus . . . . .	60,914.09	24,000.00	—	—	355.87	36,558.22
Dedham . . . . .	4,527.09	—	—	—	4,527.09	—
Norwood . . . . .	125,113.20	121,000.00	—	—	4,113.20	—
Milford . . . . .	50,608.06	39,000.00	6,000.00	—	—	5,608.06
Natick . . . . .	36,250.00	36,250.00	—	—	—	—
Winchester . . . . .	61,277.60	46,000.00	5,000.00	—	10,277.60	—
Danvers . . . . .	50,000.00	50,000.00	—	—	—	—
Needham . . . . .	59,567.59	55,000.00	—	—	4,567.59	—

<sup>1</sup> Serial loans amounting to \$2,053.24 were paid from balances of Federal grants for outlays.

TABLE VI. — *Method of Meeting Debt Requirements from Taxation — 1944 —*  
Concluded.

TOWNS. (Population over 5,000)	TOTALS	Serial Payments	Payments to County for Hospital Debt	Payments to Municipal Sinking Funds	Payments to State Sinking and Loan Funds	Tax Title Redemptions
Lexington . . . . .	76,900.32	<sup>1</sup> 57,599.19	500.00	—	18,801.13	—
Plymouth . . . . .	27,500.00	27,500.00	—	—	—	—
Webster . . . . .	21,340.29	10,000.00	4,737.00	—	—	6,603.29
Clinton . . . . .	26,549.23	14,000.00	5,700.00	—	—	6,849.23
Adams . . . . .	23,500.00	23,500.00	—	—	—	—
Marblehead . . . . .	45,000.00	45,000.00	—	—	—	—
Reading . . . . .	73,979.92	<sup>2</sup> 69,000.00	—	—	4,979.92	—
Fairhaven . . . . .	28,377.67	21,700.00	—	—	—	6,677.67
Stoneham . . . . .	65,422.08	41,750.00	—	—	13,148.61	10,523.47
Andover . . . . .	26,000.00	26,000.00	—	—	—	—
Swampscott . . . . .	55,510.80	42,250.00	—	—	13,260.80	—
Athol . . . . .	21,600.00	17,000.00	4,600.00	—	—	—
North Attleborough . . . . .	—	—	—	—	—	—
Amesbury . . . . .	13,500.00	13,500.00	—	—	—	—
Easthampton . . . . .	11,000.00	11,000.00	—	—	—	—
Northbridge . . . . .	16,000.00	12,000.00	4,000.00	—	—	—
Dartmouth . . . . .	21,000.00	21,000.00	—	—	—	—
Palmer . . . . .	5,000.00	5,000.00	—	—	—	—
Hingham . . . . .	8,385.37	8,000.00	—	—	385.37	—
Middleborough . . . . .	4,000.00	<sup>3</sup> 4,000.00	—	—	—	—
Shrewsbury . . . . .	20,600.00	17,000.00	3,600.00	—	—	—
Stoughton . . . . .	19,383.20	18,000.00	—	—	1,383.20	—
Chelmsford . . . . .	12,000.00	12,000.00	—	—	—	—
Barnstable . . . . .	15,000.00	15,000.00	—	—	—	—
Bridgewater . . . . .	19,000.00	19,000.00	—	—	—	—
Rockland . . . . .	21,500.00	21,500.00	—	—	—	—
Billerica . . . . .	2,000.00	2,000.00	—	—	—	—
Randolph . . . . .	20,000.00	20,000.00	—	—	—	—
Agawam . . . . .	27,000.00	27,000.00	—	—	—	—
Walpole . . . . .	15,639.00	13,000.00	—	—	2,639.00	—
Concord . . . . .	41,700.00	41,700.00	—	—	—	—
Whitman . . . . .	9,000.00	9,000.00	—	—	—	—
Hudson . . . . .	51,133.34	50,000.00	1,133.34	—	—	—
Ludlow . . . . .	19,000.00	19,000.00	—	—	—	—
Grafton . . . . .	4,950.00	2,950.00	2,000.00	—	—	—
North Andover . . . . .	2,000.00	2,000.00	—	—	—	—
Auburn . . . . .	12,500.00	10,000.00	2,500.00	—	—	—
Falmouth . . . . .	19,500.00	19,500.00	—	—	—	—
Millbury . . . . .	10,461.49	6,800.00	2,500.00	—	—	1,161.49
Montague . . . . .	14,000.00	14,000.00	—	—	—	—
Ware . . . . .	14,000.00	14,000.00	—	—	—	—
Franklin . . . . .	21,500.00	21,500.00	—	—	—	—
Wareham . . . . .	10,000.00	10,000.00	—	—	—	—
Dracut . . . . .	7,000.00	7,000.00	—	—	—	—
South Hadley . . . . .	16,000.00	16,000.00	—	—	—	—
Amherst . . . . .	33,000.00	<sup>4</sup> 33,000.00	—	—	—	—
Maynard . . . . .	18,000.00	18,000.00	—	—	—	—
Mansfield . . . . .	8,000.00	<sup>5</sup> 8,000.00	—	—	—	—
Somerset . . . . .	32,750.00	32,750.00	—	—	—	—
Spencer . . . . .	15,000.00	13,000.00	2,000.00	—	—	—
Canton . . . . .	12,071.36	10,500.00	—	—	1,571.36	—
Westborough . . . . .	1,800.00	—	1,800.00	—	—	—
Uxbridge . . . . .	15,500.00	12,500.00	3,000.00	—	—	—
Ipswich . . . . .	20,400.00	20,400.00	—	—	—	—
Winchendon . . . . .	17,000.00	14,500.00	2,500.00	—	—	—
Foxborough . . . . .	—	—	—	—	—	—
Longmeadow . . . . .	21,000.00	21,000.00	—	—	—	—
Abington . . . . .	32,007.83	27,000.00	—	—	—	5,007.83
Great Barrington . . . . .	5,000.00	5,000.00	—	—	—	—
Tewksbury . . . . .	6,000.00	6,000.00	—	—	—	—
Orange . . . . .	22,500.00	22,500.00	—	—	—	—
Easton . . . . .	9,500.00	9,500.00	—	—	—	—
Monson . . . . .	3,000.00	3,000.00	—	—	—	—
Swansea . . . . .	8,800.00	8,800.00	—	—	—	—
Wilmington . . . . .	20,450.00	20,450.00	—	—	—	—
Seekonk . . . . .	5,500.00	5,500.00	—	—	—	—
Leicester . . . . .	12,500.00	11,000.00	1,500.00	—	—	—
Wrentham . . . . .	3,000.00	3,000.00	—	—	—	—
Oxford . . . . .	6,400.00	5,000.00	1,400.00	—	—	—
<b>92 Towns . . . . .</b>	<b>\$3,424,918.39</b>	<b>\$2,885,345.95</b>	<b>\$64,770.34</b>	<b>—</b>	<b>\$392,919.87</b>	<b>\$81,882.23</b>

<sup>1</sup> Serial loans amounting to \$782 were paid from balances of Federal grants for outlays and \$118.81 from water assessment fund.<sup>2</sup> Serial loans amounting to \$2,000 were paid from offsets to outlays.<sup>3</sup> Serial loans amounting to \$3,600 were paid from gifts for outlays.<sup>4</sup> Serial loans amounting to \$2,000 were paid from gifts for outlays.<sup>5</sup> Serial loans amounting to \$9,000 were paid from sewer reserve.





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DIVISION C

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CASH BALANCES

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TABLE VII. — *Cash Balances.*

Towns. (Population over 5,000)	CASH AT BEGINNING OF 1944					Private Trust Funds and Accounts	CASH AT END OF 1944					Private Trust Funds and Accounts
	Total	General	Sinking and Investment Fund	Perpetual Care Fund	Other Public Trust Fund		Total	General	Sinking and Investment Fund	Perpetual Care Fund	Other Public Trust Fund	
Brookline . . . . .	\$1,569,186.50	\$1,560,028.77 .	—	\$1,147.39	\$499.85	\$7,510.49	\$1,286,139.73	\$1,274,762.90	—	\$1,495.34	\$1,922.81	\$7,958.68
Arlington . . . . .	740,293.28	728,854.36	—	—	10,292.93	1,235.99	987,101.93	974,266.53	—	—	11,074.21	1,761.19
Watertown . . . . .	745,016.53	728,225.73	—	244.23	653.01	15,893.56	656,253.34	620,358.81	—	248.24	8,869.59	26,776.70
Belmont . . . . .	483,820.57	464,162.15	—	220.00	1,061.46	18,376.96	713,751.74	698,249.13	—	2,762.50	4,220.69	8,519.42
Weymouth . . . . .	422,049.99	414,104.61	—	—	484.55	7,460.83	360,568.38	349,868.79	—	—	888.77	9,810.82
Framingham . . . . .	365,787.36	337,318.83	—	300.87	3,442.36	24,725.30	307,608.72	277,932.80	\$625.00	421.32	2,298.84	26,330.76
Methuen . . . . .	207,691.66	201,699.05	—	—	1,848.39	4,144.22	271,932.87	264,229.39	—	—	3,205.09	4,498.39
Milton . . . . .	392,482.40	388,744.09	—	376.37	1,799.35	5,562.59	370,614.43	362,803.25	—	2,824.92	2,295.12	2,691.14
Braintree . . . . .	754,625.40	680,515.01	—	258.22	59,428.39	14,423.78	935,200.66	907,697.00	137.55	9.66	11,029.01	16,327.44
West Springfield . . . . .	354,144.99	346,459.51	—	—	5,961.16	1,724.32	427,733.70	422,511.53	—	—	5,098.18	123.99
Winthrop . . . . .	313,460.49	310,861.58	\$415.75	—	7,740.40	1,132.06	264,099.64	259,519.70	1,622.08	—	1,986.35	971.51
Wakefield . . . . .	672,657.95	601,510.58	500.00	85.00	7,740.40	62,821.97	580,147.01	533,664.30	2,125.00	97.00	3,479.21	40,781.50
Wellesley . . . . .	491,410.52	482,039.09	—	—	397.46	8,973.97	718,547.99	710,013.28	—	—	222.59	8,312.12
Southbridge . . . . .	393,764.67	389,530.33	—	—	714.07	3,530.27	423,688.94	418,180.79	1,043.10	—	319.43	4,145.62
Greenfield . . . . .	576,850.51	570,393.19	100.00	27.69	4,996.80	1,332.83	567,911.13	562,578.71	—	27.69	3,890.50	4,414.23
Saugus . . . . .	103,792.57	93,821.80	—	6.37	1,526.64	8,437.76	136,526.20	124,327.24	—	1,501.78	2,404.77	8,289.41
Dedham . . . . .	206,909.83	187,902.75	—	923.42	1,899.96	15,223.70	371,953.93	351,960.28	—	923.42	2,532.35	10,567.88
Norwood . . . . .	437,684.89	420,166.91	625.00	4,107.45	7,255.10	5,530.40	507,906.85	492,043.80	90.00	4,642.06	3,697.10	7,433.89
Milford . . . . .	123,146.15	113,012.39	62.50	197.56	1,601.88	8,271.82	169,764.60	143,125.68	375.00	22,424.62	1,100.62	2,738.68
Natick . . . . .	340,622.53	335,299.63	—	—	5,300.73	22.17	402,950.67	345,495.74	—	—	57,441.14	13.79
Worcester . . . . .	351,013.51	338,591.32	404.00	4,194.50	5,296.68	2,527.01	420,755.96	400,154.64	—	4,843.23	7,056.50	8,701.59
Danvers . . . . .	401,221.17	390,438.63	—	—	2,755.53	8,027.01	465,639.95	454,193.40	—	—	3,200.04	8,246.51
Needham . . . . .	304,019.11	295,216.39	—	—	2,793.69	6,009.03	379,995.84	371,632.96	137.55	—	1,902.06	6,273.27
Lexington . . . . .	385,870.97	380,804.99	—	646.47	4,305.77	113.74	511,033.62	501,688.70	—	584.05	8,611.64	119.23
Plymouth . . . . .	327,971.99	303,161.30	3,162.00	—	9,152.41	12,496.28	382,936.96	362,341.23	2,174.00	—	7,359.71	11,062.02
Webster . . . . .	171,318.28	164,015.71	623.64	2.06	3,078.95	3,597.92	186,347.96	177,793.56	—	57.89	4,594.24	3,902.27
Clinton . . . . .	159,147.51	155,493.54	—	2,464.93	6,266.42	562.62	260,901.79	258,682.04	—	825.28	1,394.47	6,183.71
Adams . . . . .	201,728.70	188,739.73	—	—	12,988.95	—	228,874.03	199,644.78	—	16.00	23,029.54	3,770.62
Marblehead . . . . .	382,889.65	368,112.81	—	—	10,781.36	3,995.28	447,966.11	437,362.00	—	—	6,499.61	4,104.50
Reading . . . . .	290,413.07	235,832.46	—	532.50	6,383.26	17,664.85	444,927.75	431,607.88	75,000.00	562.50	8,598.46	19,158.91
Fairhaven . . . . .	78,918.08	73,218.51	—	—	5,414.17	2,855.78	93,413.77	87,763.80	—	—	5,074.19	5,775.78
Stoneham . . . . .	173,183.08	166,945.66	—	—	663.52	5,573.90	194,900.63	191,018.12	—	—	111.89	3,770.62
Andover . . . . .	286,340.92	278,138.94	—	—	7,719.83	4,821.15	323,961.42	314,189.03	—	—	9,181.54	590.85
Swampscott . . . . .	353,045.64	345,231.39	108.00	10.15	1,325.98	6,370.12	215,925.27	208,164.69	—	—	3,495.30	4,265.28
Attol . . . . .	266,957.54	250,756.85	—	—	12,014.26	4,186.43	269,197.12	252,324.49	—	—	12,651.50	4,221.13
North Attleborough . . . . .	383,535.39	377,415.56	—	—	576.68	5,543.15	363,084.11	356,594.79	—	—	570.59	5,918.73
Amesbury . . . . .	177,639.77	172,097.05	—	—	4,034.70	4,88.02	190,947.30	179,956.00	52.50	—	4,304.94	6,633.86
Easthampton . . . . .	117,008.59	114,559.52	—	25.00	1,873.52	550.55	76,564.18	74,248.07	—	—	1,819.29	496.82
Northbridge . . . . .	198,941.96	198,845.96	—	—	101.15	—	192,244.09	188,981.96	—	—	156.37	3,105.76
Dartmouth . . . . .	253,830.10	251,222.27	—	—	—	2,616.83	336,900.82	336,322.00	—	—	578.82	5,231.75
Palmer . . . . .	184,385.76	182,352.41	—	—	—	2,033.35	255,651.41	253,419.66	—	—	—	—
Hingham . . . . .	471,703.22	460,856.22	161.60	—	3,544.23	7,141.17	450,052.10	439,291.46	366.63	—	3,387.60	7,006.41
Middleborough . . . . .	291,975.55	288,171.71	—	—	2,349.15	1,454.69	276,017.29	270,938.90	—	—	3,391.83	1,686.56
Shrewsbury . . . . .	258,566.35	255,080.57	—	—	1,166.28	2,319.50	311,063.21	308,415.59	—	—	209.12	2,438.50
Stoughton . . . . .	248,515.88	247,526.25	—	—	—	989.63	187,953.65	186,797.20	—	—	—	1,156.45

Chelmsford	93,899.44	92,353.87	—	1,067.70	477.87	130,836.31	124,936.84	—	1,076.88	4,822.59		
Barnstable	235,088.87	235,088.87	—	—	—	114,169.06	114,069.06	—	—	100.00		
Bridgewater	93,701.73	92,592.77	—	247.86	861.10	138,687.44	137,835.61	—	242.13	609.70		
Rockland	128,527.42	126,238.82	—	—	2,288.60	133,559.15	210.30	—	—	2,307.04		
Billerica	142,254.19	140,489.19	—	—	1,765.00	146,077.33	144,176.48	135.85	—	1,765.00		
Randolph	185,271.11	183,403.68	—	359.62	1,507.81	122,784.99	120,047.58	—	334.30	2,403.11		
Agawam	202,333.07	199,521.74	—	87.34	75.19	204,488.82	199,237.80	—	93.24	2,353.84		
Walpole	252,246.37	252,087.32	—	45.26	72.79	333,176.38	333,014.36	—	84.05	41.35		
Concord	254,763.56	247,194.11	—	3,209.96	657.34	325,933.17	318,092.57	—	2,581.80	689.34		
Whitman	180,846.87	180,846.87	—	—	—	181,068.47	181,068.47	—	200.00	—		
Hudson	213,700.76	195,388.22	190.02	100.00	18,022.52	238,116.95	1,424.99	—	—	17,659.65		
Ludlow	126,923.86	126,923.86	—	—	—	91,382.45	91,382.45	—	—	—		
Grafton	85,336.55	83,732.41	—	70.73	425.73	111,724.01	110,665.77	—	84.29	148.22		
North Andover	117,980.75	115,171.23	—	—	1,953.61	83,996.77	80,650.39	188.85	—	2,445.47		
Auburn	95,686.44	91,912.34	213.11	154.34	3,406.65	112,409.88	105,971.80	—	201.36	138.79		
Falmouth	348,881.73	341,602.91	1,899.00	2,578.69	2,801.13	302,771.95	292,881.19	939.89	1,956.65	3,538.19		
Millbury	114,450.31	111,879.30	—	—	2,571.01	119,170.87	115,625.47	—	—	3,545.40		
Montague	148,419.33	145,130.37	—	1,346.24	1,942.72	135,690.13	132,107.47	—	—	1,912.26		
Ware	133,196.05	129,504.50	—	—	3,691.55	187,656.97	184,340.25	—	—	3,316.72		
Franklin	219,201.22	218,771.66	109.56	—	320.00	210,477.74	210,449.05	—	28.69	—		
Wareham	121,210.56	120,771.94	—	108.14	115.94	125,101.07	123,328.48	—	112.16	108.54		
Dracut	162,648.86	156,942.44	398.55	1,557.98	3,749.89	199,734.80	193,884.46	250.00	422.93	1,743.70		
South Hadley	214,271.05	213,295.11	—	476.42	499.52	171,328.82	165,564.72	2,375.76	—	3,867.03		
Amherst	223,350.95	219,409.13	2,503.62	1,420.20	18.00	200,617.19	197,215.92	—	1,997.13	28.95		
Maynard	197,857.30	187,462.53	—	4,600.22	2,087.79	188,969.08	173,833.95	—	7,863.70	4,151.62		
Mansfield	200,518.18	192,326.66	—	5,000.00	3,191.52	286,732.04	280,239.92	—	5,000.00	1,492.12		
Somerset	220,358.77	220,252.83	62.50	—	43.44	254,824.23	254,780.79	—	—	43.44		
Spencer	123,661.04	121,412.22	—	2,248.82	—	158,915.39	156,136.29	—	205.05	2,574.05		
Canton	220,288.43	215,693.51	625.00	2,236.63	1,632.90	211,630.83	211,324.70	1,250.00	13.67	91.57		
Westborough	108,666.79	102,415.83	312.50	1,223.42	2,664.75	117,860.64	109,039.48	—	1,195.53	3,367.00		
Uxbridge	160,966.31	131,132.34	—	28,808.44	1,025.53	112,479.01	103,323.48	—	8,147.81	1,007.72		
Ipswich	179,493.93	174,318.82	—	—	5,175.11	215,072.66	208,910.30	—	—	6,162.36		
Winchendon	127,591.10	126,891.81	—	467.83	231.46	95,280.07	94,541.11	—	317.76	421.20		
Foxborough	107,862.57	107,626.82	—	35.75	200.00	137,439.64	133,358.03	—	—	4,024.09		
Longmeadow	314,187.39	310,960.52	—	609.70	2,617.17	396,040.03	393,628.99	—	—	2,411.04		
Abington	97,782.92	97,601.08	—	—	181.84	116,752.42	116,570.71	—	—	181.71		
Great Barrington	136,502.85	134,182.89	—	1,165.88	1,154.08	121,827.96	120,902.58	—	839.05	86.33		
Tewksbury	87,561.53	87,170.76	—	—	390.77	91,009.94	90,616.67	2.50	—	390.77		
Orange	157,661.83	154,513.03	280.00	—	2,868.80	187,212.23	183,935.53	200.00	—	3,076.70		
Easton	112,217.75	106,733.92	—	5,483.83	—	120,987.49	111,584.49	181.77	9,221.23	—		
Monson	150,198.09	148,882.80	—	—	1,315.29	138,669.54	137,351.73	—	—	1,317.81		
Swansea	89,967.68	89,344.44	—	479.52	143.72	104,619.82	103,553.88	—	918.14	147.80		
Wilmington	94,585.47	93,938.08	286.12	8.28	352.99	64,562.37	63,944.65	259.45	5.28	352.99		
Seekonk	79,461.03	48,833.93	30,375.00	213.33	38.77	46,546.76	46,507.99	—	—	38.77		
Leicester	71,057.93	67,292.25	—	2,261.44	1,504.24	62,715.77	50,180.24	10,000.00	—	1,403.59		
Wrentham	98,864.72	97,065.92	—	334.22	1,464.58	112,377.67	110,401.02	—	373.12	1,603.53		
Oxford	118,815.06	117,256.22	—	599.99	136.35	97,262.90	94,917.13	479.24	301.43	1,565.10		
92 Towns	\$23,733,874.83	\$22,991,038.00	\$37,727.51	\$33,390.61	\$288,751.40	\$382,967.31	\$25,488,438.01	\$24,623,570.57	\$100,524.55	\$62,386.28	\$298,673.38	\$403,283.23





### PART III

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## TOWNS UNDER 5,000 POPULATION



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DIVISION A

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SUMMARY OF FINANCIAL TRANSACTIONS  
FOR THE FISCAL YEAR ENDING  
DECEMBER 31, 1944

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TABLE I. — Summary of Financial Transactions. Towns

RECEIPTS.	Scituate POPULATION 4,873	Holden POPULATION 4,846	Westwood POPULATION 4,797	Westport POPULATION 4,748
REVENUE.	\$585,771.75	\$335,224.35	\$231,254.07	\$304,523.08
General . . . . .	483,309.11	195,279.53	211,254.07	259,071.65
<i>Taxes</i> . . . . .	439,218.39	157,126.83	192,401.68	200,429.19
Property, poll, and income	412,983.60	143,427.00	176,969.45	187,360.85
Corporation, bank, etc.	26,234.79	13,699.83	15,432.23	13,068.34
<i>Licenses and permits</i> . . . . .	4,720.60	1,801.50	195.25	9,171.95
<i>Fines and forfeits</i> . . . . .	429.50	125.00	594.00	163.00
<i>Grants and gifts</i> . . . . .	38,910.62	35,811.20	18,063.14	48,394.51
For expenses . . . . .	38,940.62	35,761.20	18,063.14	48,394.51
For outlays . . . . .	—	50.00	—	—
<i>All other</i> . . . . .	—	415.00	—	1,013.00
Commercial . . . . .	102,462.64	139,944.82	20,000.00	45,451.43
<i>Special assessments</i> . . . . .	308.40	1,810.00	700.01	—
To meet expenses . . . . .	308.40	1,810.00	—	—
To meet outlays . . . . .	—	—	700.01	—
<i>Privileges</i> . . . . .	8,032.91	6,045.22	7,927.25	6,010.47
<i>Departmental</i> . . . . .	24,172.21	31,568.16	10,660.78	35,811.86
General government	877.01	377.67	303.70	387.90
Protection of persons and property	596.98	171.50	33.22	158.10
Health and sanitation	253.00	778.77	193.86	307.89
Highways . . . . .	2,072.40	6,301.71	1,998.50	5,052.97
Charities . . . . .	18,960.80	22,617.84	7,098.93	28,249.99
Veterans' benefits	920.00	605.00	506.25	50.00
Schools . . . . .	369.32	502.60	349.51	1,601.89
Libraries . . . . .	2.70	151.85	170.66	3.12
Recreation . . . . .	—	—	6.15	—
Unclassified . . . . .	120.00	61.22	—	—
<i>Public service enterprises</i> . . . . .	65,742.53	99,736.94	—	140.00
Electric light . . . . .	—	81,748.31	—	—
Water . . . . .	65,742.53	17,988.63	—	—
All other . . . . .	—	—	—	140.00
<i>Cemeteries</i> . . . . .	—	6.00	—	1,870.32
<i>Interest</i> . . . . .	4,206.59	778.50	711.96	1,618.78
On sinking funds . . . . .	—	—	—	—
On trust and investment funds	323.81	66.43	279.43	—
All other . . . . .	3,882.78	712.07	432.53	1,618.78
NON-REVENUE.	\$73,696.06	\$57,729.18	\$119,513.70	\$28,660.88
Offsets to outlays . . . . .	3,075.00	—	965.58	932.25
<i>Departmental</i> . . . . .	3,075.00	—	965.58	932.25
<i>Public service enterprises</i> . . . . .	—	—	—	—
<i>Cemeteries</i> . . . . .	—	—	—	—
Municipal indebtedness . . . . .	—	—	80,394.71	—
<i>Loans, general purposes</i> . . . . .	—	—	—	—
<i>Loans, public service enterprises</i> . . . . .	—	—	—	—
<i>Loans, cemeteries</i> . . . . .	—	—	—	—
<i>Bonds refunded, current year</i> . . . . .	—	—	—	—
<i>Temporary loans (including revenue loans)</i> . . . . .	—	—	75,000.00	—
<i>Unpaid warrants or orders, current year</i> . . . . .	—	—	5,394.71	—
<i>Premiums</i> . . . . .	—	—	—	—
Transfers . . . . .	361.60	29,067.28	2,556.00	—
<i>From sinking funds</i> . . . . .	—	—	—	—
<i>All other</i> . . . . .	361.60	29,067.28	2,556.00	—
Refunds . . . . .	2,592.38	1,607.12	872.84	941.04
Agency, trust, and investment . . . . .	67,667.08	27,054.78	34,724.57	26,787.59
<i>Taxes and licenses for State</i> . . . . .	24,684.00	7,381.00	14,520.00	11,011.00
<i>Taxes for county</i> . . . . .	21,252.02	6,335.71	8,489.50	9,921.58
<i>Reimbursements for grade crossings</i> . . . . .	—	—	—	—
<i>Sinking and other permanent funds</i> . . . . .	20,551.26	12,049.47	10,504.87	4,444.21
<i>All other</i> . . . . .	1,179.80	1,288.60	1,210.40	1,410.80
RECAPITULATION.				
Revenue and offsets to outlays . . . . .	\$588,846.75	\$335,224.35	\$232,219.65	\$305,455.33
Premiums . . . . .	—	—	—	—
Municipal indebtedness . . . . .	—	—	80,394.71	—
Transfers and refunds . . . . .	2,953.98	30,674.40	3,428.84	941.04
Agency, trust, and investment . . . . .	67,667.08	27,054.78	34,724.57	26,787.59
Total receipts . . . . .	\$659,467.81	\$392,953.53	\$350,767.77	\$333,183.96
Balance on hand, including funds . . . . .	150,139.05	136,736.43	78,301.66	90,721.06
GRAND TOTAL . . . . .	\$809,606.86	\$529,689.96	\$429,069.43	\$423,905.02



## Graded According to Population of 1945.

PAYMENTS.	Scituate POPULATION 4,873	Holden POPULATION 4,846	Westwood POPULATION 4,797	Westport POPULATION 4,748
<b>Maintenance . . . . .</b>	<b>\$424,469.90</b>	<b>\$283,483.49</b>	<b>\$197,722.66</b>	<b>\$267,639.83</b>
<i>Departmental . . . . .</i>	<i>393,519.35</i>	<i>211,110.44</i>	<i>197,722.66</i>	<i>264,757.56</i>
General government . . . . .	27,607.31	13,199.12	19,615.68	20,922.75
Protection of persons and property . . . . .	78,574.31	6,456.97	36,554.22	21,905.33
Health and sanitation . . . . .	31,075.44	7,282.03	7,988.66	13,077.56
Highways . . . . .	68,988.64	35,014.87	31,101.51	35,514.83
Charities . . . . .	53,011.12	47,849.08	20,232.75	85,971.69
Veterans' benefits . . . . .	5,184.05	2,915.61	1,379.35	2,544.29
Schools . . . . .	109,097.77	91,996.13	70,553.15	80,797.66
Libraries . . . . .	3,993.10	3,048.75	1,843.06	745.37
Recreation . . . . .	5,378.11	541.88	3,490.95	192.63
Pensions . . . . .	1,200.00	—	—	—
Unclassified . . . . .	9,409.50	2,806.00	4,963.33	3,085.45
<i>Public service enterprises . . . . .</i>	<i>30,950.55</i>	<i>72,250.17</i>	<i>—</i>	<i>22.00</i>
Electric light . . . . .	—	62,829.05	—	—
Water . . . . .	30,950.55	9,421.12	—	—
All other . . . . .	—	—	—	22.00
<i>Cemeteries . . . . .</i>	<i>—</i>	<i>122.88</i>	<i>—</i>	<i>2,860.27</i>
<i>Administration of trust funds . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Interest . . . . .</b>	<b>17,961.25</b>	<b>378.34</b>	<b>4,274.60</b>	<b>960.00</b>
<i>Loans, general purposes . . . . .</i>	<i>—</i>	<i>378.34</i>	<i>4,274.60</i>	<i>960.00</i>
<i>Loans, public service enterprises . . . . .</i>	<i>17,961.25</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays . . . . .</b>	<b>25,655.64</b>	<b>5,586.15</b>	<b>29,962.81</b>	<b>7,721.59</b>
<i>Departmental . . . . .</i>	<i>11,134.00</i>	<i>466.23</i>	<i>29,962.81</i>	<i>7,696.64</i>
General government . . . . .	—	366.71	—	1,182.25
Protection of persons and property . . . . .	6,084.47	—	1,297.22	—
Health and sanitation . . . . .	514.88	—	—	—
Highways . . . . .	3,331.89	—	18,410.57	5,482.68
Charities . . . . .	—	—	—	600.00
Schools . . . . .	313.41	99.52	4,138.90	431.71
Libraries . . . . .	430.00	—	—	—
Recreation . . . . .	459.35	—	6,116.12	—
Unclassified . . . . .	—	—	—	—
<i>Public service enterprises . . . . .</i>	<i>14,521.64</i>	<i>5,119.92</i>	<i>—</i>	<i>—</i>
Electric light . . . . .	—	5,119.92	—	—
Water . . . . .	14,521.64	—	—	—
All other . . . . .	—	—	—	—
<i>Cemeteries . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>24.95</i>
<b>Municipal indebtedness . . . . .</b>	<b>33,000.00</b>	<b>10,950.00</b>	<b>91,985.43</b>	<b>7,000.00</b>
<i>From sinking funds . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources . . . . .</i>	<i>33,000.00</i>	<i>1,450.00</i>	<i>11,172.79</i>	<i>7,000.00</i>
<i>Bonds refunded, current year . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans) . . . . .</i>	<i>—</i>	<i>9,500.00</i>	<i>75,000.00</i>	<i>—</i>
<i>Warrants or orders, previous years . . . . .</i>	<i>—</i>	<i>—</i>	<i>5,812.64</i>	<i>—</i>
<b>Transfers . . . . .</b>	<b>361.60</b>	<b>29,067.28</b>	<b>2,556.00</b>	<b>—</b>
<i>To sinking funds from revenue . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other . . . . .</i>	<i>361.60</i>	<i>29,067.28</i>	<i>2,556.00</i>	<i>—</i>
<b>Refunds . . . . .</b>	<b>2,592.38</b>	<b>1,607.12</b>	<b>872.84</b>	<b>941.04</b>
<b>Agency, trust, and investment . . . . .</b>	<b>68,533.94</b>	<b>41,455.00</b>	<b>36,432.52</b>	<b>26,687.66</b>
<i>Taxes and licenses for State . . . . .</i>	<i>24,684.00</i>	<i>7,381.00</i>	<i>14,520.00</i>	<i>11,011.00</i>
<i>Taxes for county . . . . .</i>	<i>21,252.02</i>	<i>6,335.71</i>	<i>8,489.30</i>	<i>9,921.58</i>
<i>Expenditures for grade crossings . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds . . . . .</i>	<i>21,418.12</i>	<i>26,469.49</i>	<i>12,269.22</i>	<i>4,429.48</i>
<i>All other . . . . .</i>	<i>1,179.80</i>	<i>1,268.80</i>	<i>1,154.00</i>	<i>1,325.60</i>
<b>RECAPITULATION.</b>				
Maintenance and interest . . . . .	\$442,431.15	\$283,861.83	\$201,997.26	\$268,599.83
Permanent debt (except from sinking funds) . . . . .	33,000.00	1,450.00	11,172.79	7,000.00
Sinking fund requirements from revenue . . . . .	—	—	—	—
Outlays . . . . .	25,655.64	5,586.15	29,962.81	7,721.59
Permanent debt from sinking funds . . . . .	—	—	—	—
Bonds refunded, current year . . . . .	—	—	—	—
Temporary loans . . . . .	—	9,500.00	80,812.64	—
Transfers (except to sinking funds) and refunds . . . . .	2,953.98	30,674.40	3,428.84	941.04
Agency, trust, and investment . . . . .	68,533.94	41,455.00	36,432.52	26,687.66
<b>Total payments . . . . .</b>	<b>\$572,574.71</b>	<b>\$372,527.38</b>	<b>\$363,806.86</b>	<b>\$310,950.12</b>
Balance on hand, including funds . . . . .	237,032.15	157,162.53	65,262.57	112,954.90
<b>GRAND TOTAL . . . . .</b>	<b>\$809,606.86</b>	<b>\$529,689.96</b>	<b>\$429,069.43</b>	<b>\$423,905.02</b>

TABLE I. — Summary of Financial Transactions. Towns

RECEIPTS.	Dudley POPULATION 4,725	Williamstown POPULATION 4,623	Weston POPULATION 4,473	Templeton POPULATION 4,435
REVENUE.	\$211,890.77	\$313,796.72	\$352,908.78	\$277,538.96
General . . . . .	172,095.18	235,150.13	279,454.08	180,586.80
<i>Taxes</i> . . . . .	139,876.65	195,949.17	258,601.69	139,579.57
Property, poll, and income . . . . .	86,327.46	179,622.01	235,843.40	119,991.62
Corporation, bank, etc. . . . .	53,549.19	16,327.16	22,758.29	19,587.95
<i>Licenses and permits</i> . . . . .	3,992.50	5,647.10	223.00	2,934.50
<i>Fines and forfeits</i> . . . . .	585.00	77.61	25.00	207.20
<i>Grants and gifts</i> . . . . .	27,641.03	33,476.25	20,604.39	37,865.53
For expenses . . . . .	27,641.03	33,476.25	20,604.39	37,865.53
For outlays . . . . .	—	—	—	—
<i>All other</i> . . . . .	—	—	—	—
Commercial . . . . .	39,795.59	78,646.59	73,454.70	96,952.16
<i>Special assessments</i> . . . . .	481.57	60.00	—	—
To meet expenses . . . . .	481.57	60.00	—	—
To meet outlays . . . . .	—	—	—	—
<i>Privileges</i> . . . . .	4,792.26	5,240.16	8,589.08	5,220.70
<i>Departmental</i> . . . . .	14,588.04	29,176.66	16,618.01	32,106.46
General government . . . . .	—	53.65	694.00	653.55
Protection of persons and property . . . . .	36.80	121.96	198.90	28.88
Health and sanitation . . . . .	645.72	—	179.65	—
Highways . . . . .	3,230.33	800.21	1,828.45	3,054.94
Charities . . . . .	10,167.03	18,432.60	6,540.17	26,859.06
Veterans' benefits . . . . .	175.00	34.00	—	133.79
Schools . . . . .	294.85	7,558.31	5,036.61	1,247.83
Libraries . . . . .	38.31	235.93	386.92	126.56
Recreation . . . . .	—	—	10.00	—
Unclassified . . . . .	—	1,940.00	1,743.31	1.85
<i>Public service enterprises</i> . . . . .	19,127.59	40,956.57	40,504.43	55,787.07
Electric light . . . . .	—	—	—	55,787.07
Water . . . . .	19,127.59	40,956.57	40,504.43	—
All other . . . . .	—	—	—	—
<i>Cemeteries</i> . . . . .	378.87	2,399.55	3,098.95	1,145.45
<i>Interest</i> . . . . .	427.26	813.65	4,644.23	2,692.48
On sinking funds . . . . .	—	—	—	—
On trust and investment funds . . . . .	17.68	285.80	4,083.32	1,815.34
All other . . . . .	409.58	527.85	560.91	877.14
NON-REVENUE.	\$76,072.50	\$40,280.01	\$110,234.37	\$46,139.18
Offsets to outlays . . . . .	344.74	—	—	10.00
<i>Departmental</i> . . . . .	—	—	—	10.00
<i>Public service enterprises</i> . . . . .	344.74	—	—	—
<i>Cemeteries</i> . . . . .	—	—	—	—
Municipal indebtedness . . . . .	60,000.00	—	19,007.12	—
<i>Loans, general purposes</i> . . . . .	—	—	—	—
<i>Loans, public service enterprises</i> . . . . .	—	—	18,000.00	—
<i>Loans, cemeteries</i> . . . . .	—	—	—	—
<i>Bonds refunded, current year</i> . . . . .	—	—	—	—
<i>Temporary loans (including revenue loans)</i> . . . . .	60,000.00	—	1,000.00	—
<i>Unpaid warrants or orders, current year</i> . . . . .	—	—	—	—
<i>Premiums</i> . . . . .	—	—	7.12	—
Transfers . . . . .	235.34	2,740.66	—	24,782.08
<i>From sinking funds</i> . . . . .	—	—	—	—
All other . . . . .	235.34	2,740.66	—	24,782.08
Refunds . . . . .	475.95	764.34	547.97	812.77
Agency, trust, and investment . . . . .	15,016.47	36,775.01	90,679.28	20,534.33
<i>Taxes and licenses for State</i> . . . . .	7,381.00	14,046.00	21,175.00	6,292.00
<i>Taxes for county</i> . . . . .	6,335.71	10,392.14	13,544.49	5,400.94
<i>Reimbursements for grade crossings</i> . . . . .	—	—	—	—
<i>Sinking and other permanent funds</i> . . . . .	801.36	11,154.65	54,285.19	7,988.19
All other . . . . .	498.40	1,182.22	1,674.60	853.20
RECAPITULATION.				
Revenue and offsets to outlays . . . . .	\$212,235.51	\$313,796.72	\$352,908.78	\$277,548.96
Premiums . . . . .	—	—	7.12	—
Municipal indebtedness . . . . .	60,000.00	—	19,000.00	—
Transfers and refunds . . . . .	711.29	3,505.00	547.97	25,594.85
Agency, trust, and investment . . . . .	15,016.47	36,775.01	90,679.28	20,534.33
Total receipts . . . . .	\$287,963.27	\$354,076.73	\$463,143.15	\$323,678.14
Balance on hand, including funds . . . . .	130,625.47	212,680.80	143,598.97	86,276.63
GRAND TOTAL . . . . .	\$418,588.74	\$566,757.53	\$606,742.12	\$409,954.77

## Graded According to Population of 1945 — Continued.

PAYMENTS.	Dudley POPULATION 4,725	Williamstown POPULATION 4,623	Weston POPULATION 4,473	Templeton POPULATION 4,435
<b>Maintenance . . . . .</b>	<b>\$186,147.90</b>	<b>\$245,751.22</b>	<b>\$283,434.83</b>	<b>\$229,660.97</b>
<i>Departmental . . . . .</i>	<i>174,919.45</i>	<i>226,572.64</i>	<i>264,393.39</i>	<i>189,763.20</i>
General government . . . . .	11,654.16	12,460.14	18,003.62	11,006.43
Protection of persons and property . . . . .	11,978.36	7,536.38	45,989.21	9,325.27
Health and sanitation . . . . .	11,248.12	8,616.02	9,822.60	5,006.65
Highways . . . . .	33,537.84	22,748.07	38,591.88	30,040.45
Charities . . . . .	33,256.16	56,560.82	23,275.76	60,347.38
Veterans' benefits . . . . .	426.15	1,157.80	—	1,642.14
Schools . . . . .	68,034.24	107,963.94	104,686.55	67,326.85
Libraries . . . . .	3,393.67	3,897.55	9,774.23	3,038.75
Recreation . . . . .	198.14	1,183.81	5,411.53	162.79
Pensions . . . . .	—	—	2,550.00	—
Unclassified . . . . .	1,222.61	4,447.51	6,288.01	1,866.49
<i>Public service enterprises . . . . .</i>	<i>10,203.97</i>	<i>12,687.55</i>	<i>11,373.51</i>	<i>37,491.59</i>
Electric light . . . . .	—	—	—	37,491.59
Water . . . . .	10,203.97	12,687.55	11,373.51	—
All other . . . . .	—	—	—	—
<i>Cemeteries . . . . .</i>	<i>994.48</i>	<i>6,491.03</i>	<i>7,666.77</i>	<i>2,406.18</i>
<i>Administration of trust funds . . . . .</i>	<i>—</i>	<i>—</i>	<i>1.16</i>	<i>—</i>
<b>Interest . . . . .</b>	<b>2,085.74</b>	<b>5,223.75</b>	<b>5,724.81</b>	<b>1,092.30</b>
<i>Loans, general purposes . . . . .</i>	<i>1,959.24</i>	<i>—</i>	<i>3,277.31</i>	<i>1,092.30</i>
<i>Loans, public service enterprises . . . . .</i>	<i>126.50</i>	<i>5,223.75</i>	<i>2,447.50</i>	<i>—</i>
<i>Loans, cemeteries . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays . . . . .</b>	<b>7,525.02</b>	<b>4,004.50</b>	<b>27,040.01</b>	<b>8,891.55</b>
<i>Departmental . . . . .</i>	<i>263.32</i>	<i>1,504.50</i>	<i>7,737.24</i>	<i>1,659.29</i>
General government . . . . .	—	241.37	—	—
Protection of persons and property . . . . .	—	—	—	1,111.47
Health and sanitation . . . . .	—	458.64	—	—
Highways . . . . .	263.32	49.00	—	—
Charities . . . . .	—	—	—	—
Schools . . . . .	—	290.00	7,737.24	547.82
Libraries . . . . .	—	—	—	—
Recreation . . . . .	—	465.49	—	—
Unclassified . . . . .	—	—	—	—
<i>Public service enterprises . . . . .</i>	<i>7,261.70</i>	<i>—</i>	<i>19,302.77</i>	<i>7,232.26</i>
Electric light . . . . .	—	—	—	7,232.26
Water . . . . .	7,261.70	—	19,302.77	—
All other . . . . .	—	—	—	—
<i>Cemeteries . . . . .</i>	<i>—</i>	<i>2,500.00</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness . . . . .</b>	<b>96,400.00</b>	<b>11,000.00</b>	<b>35,252.95</b>	<b>5,456.00</b>
<i>From sinking funds . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources . . . . .</i>	<i>11,400.00</i>	<i>11,000.00</i>	<i>34,252.95</i>	<i>5,456.00</i>
<i>Bonds refunded, current year . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans) . . . . .</i>	<i>85,000.00</i>	<i>—</i>	<i>1,000.00</i>	<i>—</i>
<i>Warrants or orders, previous years . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers . . . . .</b>	<b>235.34</b>	<b>2,740.66</b>	<b>—</b>	<b>24,782.08</b>
<i>To sinking funds from revenue . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other . . . . .</i>	<i>235.34</i>	<i>2,740.66</i>	<i>—</i>	<i>24,782.08</i>
<b>Refunds . . . . .</b>	<b>475.95</b>	<b>764.34</b>	<b>547.97</b>	<b>812.77</b>
<b>Agency, trust, and investment . . . . .</b>	<b>14,897.58</b>	<b>40,664.11</b>	<b>89,446.33</b>	<b>35,148.92</b>
<i>Taxes and licenses for State . . . . .</i>	<i>7,381.00</i>	<i>14,046.00</i>	<i>21,175.00</i>	<i>6,292.00</i>
<i>Taxes for county . . . . .</i>	<i>6,335.71</i>	<i>10,392.14</i>	<i>13,544.49</i>	<i>5,400.94</i>
<i>Expenditures for grade crossings . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds . . . . .</i>	<i>678.87</i>	<i>15,043.75</i>	<i>53,055.84</i>	<i>22,602.78</i>
<i>All other . . . . .</i>	<i>502.00</i>	<i>1,182.22</i>	<i>1,671.00</i>	<i>853.20</i>

## RECAPITULATION.

Maintenance and interest . . . . .	\$188,233.64	\$250,974.97	\$289,159.64	\$230,753.27
Permanent debt (except from sinking funds) . . . . .	11,400.00	11,000.00	34,252.95	5,456.00
Sinking fund requirements from revenue . . . . .	—	—	—	—
Outlays . . . . .	7,525.02	4,004.50	27,040.01	8,891.55
Permanent debt from sinking funds . . . . .	—	—	—	—
Bonds refunded, current year . . . . .	—	—	—	—
Temporary loans . . . . .	85,000.00	—	1,000.00	—
Transfers (except to sinking funds) and refunds . . . . .	711.29	3,505.00	547.97	25,594.85
Agency, trust, and investment . . . . .	14,897.58	40,664.11	89,446.33	35,148.92
<b>Total payments . . . . .</b>	<b>\$307,767.53</b>	<b>\$310,148.58</b>	<b>\$441,446.90</b>	<b>\$305,844.59</b>
<i>Balance on hand, including funds . . . . .</i>	<i>110,821.21</i>	<i>256,608.95</i>	<i>165,295.22</i>	<i>104,110.18</i>
<b>GRAND TOTAL . . . . .</b>	<b>\$418,588.74</b>	<b>\$566,757.53</b>	<b>\$606,742.12</b>	<b>\$409,954.77</b>

TABLE I. — Summary of Financial Transactions. Towns

RECEIPTS.	Dalton POPULATION 4,367	Blackstone POPULATION 4,349	Lee POPULATION 4,347	Acushnet POPULATION 4,272
<b>REVENUE.</b>	<b>\$291,189.63</b>	<b>\$205,120.14</b>	<b>\$249,825.59</b>	<b>\$165,357.31</b>
<b>General . . . . .</b>	<b>249,788.59</b>	<b>163,799.54</b>	<b>221,382.78</b>	<b>142,637.12</b>
<i>Taxes . . . . .</i>	<i>218,804.68</i>	<i>126,508.99</i>	<i>190,681.80</i>	<i>110,444.97</i>
Property, poll, and income . . . . .	168,770.63	121,493.51	164,338.33	97,855.18
Corporation, bank, etc. . . . .	50,034.05	5,015.48	26,343.47	12,589.79
<i>Licenses and permits . . . . .</i>	<i>1,452.50</i>	<i>447.00</i>	<i>2,655.00</i>	<i>2,879.50</i>
<i>Fines and forfeits . . . . .</i>	<i>273.85</i>	<i>10.00</i>	<i>479.00</i>	<i>185.00</i>
<i>Grants and gifts . . . . .</i>	<i>29,257.56</i>	<i>35,481.37</i>	<i>27,566.98</i>	<i>26,055.54</i>
For expenses . . . . .	29,257.56	35,481.37	27,566.98	26,055.54
For outlays . . . . .	—	—	—	—
<i>All other . . . . .</i>	<i>—</i>	<i>1,352.18</i>	<i>—</i>	<i>3,072.11</i>
<b>Commercial . . . . .</b>	<b>41,401.04</b>	<b>41,320.60</b>	<b>28,442.81</b>	<b>22,720.19</b>
<i>Special assessments . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
To meet expenses . . . . .	—	—	—	—
To meet outlays . . . . .	—	—	—	—
<i>Privileges . . . . .</i>	<i>4,687.65</i>	<i>3,272.72</i>	<i>4,159.24</i>	<i>3,997.80</i>
<i>Departmental . . . . .</i>	<i>30,914.53</i>	<i>37,213.65</i>	<i>22,618.52</i>	<i>17,426.85</i>
General government . . . . .	660.45	1,407.30	794.10	119.47
Protection of persons and property . . . . .	63.32	17.53	37.07	26.30
Health and sanitation . . . . .	260.13	369.99	282.86	795.97
Highways . . . . .	1,457.33	3,267.34	1,147.64	1,046.94
Charities . . . . .	24,322.19	21,602.43	15,266.65	14,457.44
Veterans' benefits . . . . .	296.00	350.00	120.00	349.00
Schools . . . . .	3,487.53	10,103.36	4,920.30	556.01
Libraries . . . . .	304.58	24.50	—	52.90
Recreation . . . . .	—	40.00	49.90	—
Unclassified . . . . .	63.00	31.20	—	22.82
<i>Public service enterprises . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light . . . . .	—	—	—	—
Water . . . . .	—	—	—	—
All other . . . . .	—	—	—	—
<i>Cemeteries . . . . .</i>	<i>1,080.50</i>	<i>—</i>	<i>852.70</i>	<i>301.89</i>
<i>Interest . . . . .</i>	<i>4,718.36</i>	<i>834.23</i>	<i>812.35</i>	<i>993.65</i>
<i>On sinking funds . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
On trust and investment funds . . . . .	4,310.25	—	36.87	863.76
All other . . . . .	408.11	834.23	775.48	129.89
<b>NON-REVENUE.</b>	<b>\$82,886.91</b>	<b>\$78,944.75</b>	<b>\$77,216.99</b>	<b>\$52,352.76</b>
<b>Offsets to outlays . . . . .</b>	<b>7,310.00</b>	<b>—</b>	<b>—</b>	<b>—</b>
<i>Departmental . . . . .</i>	<i>7,310.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Public service enterprises . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness . . . . .</b>	<b>—</b>	<b>65,000.00</b>	<b>—</b>	<b>—</b>
<i>Loans, general purposes . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans) . . . . .</i>	<i>—</i>	<i>65,000.00</i>	<i>—</i>	<i>—</i>
<i>Unpaid warrants or orders, current year . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers . . . . .</b>	<b>8,210.36</b>	<b>—</b>	<b>50,009.57</b>	<b>25,735.93</b>
<i>From sinking funds . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other . . . . .</i>	<i>8,210.36</i>	<i>—</i>	<i>50,009.57</i>	<i>25,735.93</i>
<b>Refunds . . . . .</b>	<b>977.73</b>	<b>24.00</b>	<b>106.67</b>	<b>426.67</b>
<b>Agency, trust, and investment . . . . .</b>	<b>66,388.82</b>	<b>13,920.75</b>	<b>27,100.75</b>	<b>26,190.16</b>
<i>Taxes and licenses for State . . . . .</i>	<i>13,915.00</i>	<i>4,719.00</i>	<i>10,285.00</i>	<i>6,534.00</i>
<i>Taxes for county . . . . .</i>	<i>10,302.55</i>	<i>4,050.70</i>	<i>7,614.93</i>	<i>5,887.53</i>
<i>Reimbursements for grade crossings . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds . . . . .</i>	<i>41,333.07</i>	<i>4,809.05</i>	<i>8,899.42</i>	<i>7,087.47</i>
<i>All other . . . . .</i>	<i>838.20</i>	<i>342.00</i>	<i>301.40</i>	<i>6,681.16</i>
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays . . . . .	\$298,499.63	\$205,120.14	\$249,825.59	\$165,357.31
Premiums . . . . .	—	65,000.00	—	—
Municipal indebtedness . . . . .	—	24.00	50,116.24	26,162.60
Transfers and refunds . . . . .	9,188.09	13,920.75	27,100.75	26,190.16
Agency, trust, and investment . . . . .	66,388.82	—	—	—
<b>Total receipts . . . . .</b>	<b>\$374,076.54</b>	<b>\$284,064.89</b>	<b>\$327,042.58</b>	<b>\$217,710.07</b>
<b>Balance on hand, including funds . . . . .</b>	<b>121,783.90</b>	<b>77,860.54</b>	<b>106,281.07</b>	<b>71,853.94</b>
<b>GRAND TOTAL . . . . .</b>	<b>\$495,860.44</b>	<b>\$361,925.43</b>	<b>\$433,323.65</b>	<b>\$289,564.01</b>



## Graded According to Population of 1945 — Continued.

PAYMENTS	Dalton POPULATION 4,367	Blackstone POPULATION 4,349	Lee POPULATION 4,347	Acushnet POPULATION 4,272
<b>Maintenance . . . . .</b>	<b>\$234,208.24</b>	<b>\$171,308.08</b>	<b>\$193,161.35</b>	<b>\$142,563.48</b>
<i>Departmental . . . . .</i>	<i>229,067.10</i>	<i>171,308.08</i>	<i>190,559.08</i>	<i>142,328.79</i>
General government . . . . .	16,592.82	13,490.36	13,268.63	15,053.42
Protection of persons and property . . . . .	9,694.29	8,778.04	13,053.34	6,813.63
Health and sanitation . . . . .	4,630.36	3,598.30	5,801.25	6,006.56
Highways . . . . .	32,345.86	22,809.98	32,241.88	13,645.77
Charities . . . . .	63,550.74	61,100.20	44,272.71	39,975.35
Veterans' benefits . . . . .	3,301.60	1,168.65	2,508.21	310.10
Schools . . . . .	86,253.74	55,450.33	70,974.64	57,593.14
Libraries . . . . .	5,499.84	829.58	2,904.29	1,554.30
Recreation . . . . .	3,223.09	1,642.67	1,596.72	189.37
Pensions . . . . .	—	—	—	—
Unclassified . . . . .	3,974.76	2,439.97	3,937.41	1,187.15
<i>Public service enterprises . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light . . . . .	—	—	—	—
Water . . . . .	—	—	—	—
All other . . . . .	—	—	—	—
<i>Cemeteries . . . . .</i>	<i>5,103.56</i>	<i>—</i>	<i>2,602.27</i>	<i>234.69</i>
<i>Administration of trust funds . . . . .</i>	<i>37.58</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Interest . . . . .</b>	<b>706.64</b>	<b>2,494.75</b>	<b>962.95</b>	<b>140.00</b>
<i>Loans, general purposes . . . . .</i>	<i>706.64</i>	<i>2,494.75</i>	<i>962.95</i>	<i>140.00</i>
<i>Loans, public service enterprises . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays . . . . .</b>	<b>13,781.95</b>	<b>—</b>	<b>3,213.55</b>	<b>—</b>
<i>Departmental . . . . .</i>	<i>13,781.95</i>	<i>—</i>	<i>3,213.55</i>	<i>—</i>
General government . . . . .	—	—	—	—
Protection of persons and property . . . . .	1,095.00	—	308.55	—
Health and sanitation . . . . .	11,169.89	—	—	—
Highways . . . . .	917.06	—	2,905.00	—
Charities . . . . .	—	—	—	—
Schools . . . . .	600.00	—	—	—
Libraries . . . . .	—	—	—	—
Recreation . . . . .	—	—	—	—
Unclassified . . . . .	—	—	—	—
<i>Public service enterprises . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light . . . . .	—	—	—	—
Water . . . . .	—	—	—	—
All other . . . . .	—	—	—	—
<i>Cemeteries . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness . . . . .</b>	<b>11,300.00</b>	<b>83,200.00</b>	<b>5,000.00</b>	<b>1,400.00</b>
<i>From sinking funds . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources . . . . .</i>	<i>11,300.00</i>	<i>8,200.00</i>	<i>5,000.00</i>	<i>1,400.00</i>
<i>Bonds refunded, current year . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans) . . . . .</i>	<i>—</i>	<i>75,000.00</i>	<i>—</i>	<i>—</i>
<i>Warrants or orders, previous years . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers . . . . .</b>	<b>8,210.36</b>	<b>—</b>	<b>50,009.57</b>	<b>25,735.93</b>
<i>To sinking funds from revenue . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other . . . . .</i>	<i>8,210.36</i>	<i>—</i>	<i>50,009.57</i>	<i>25,735.93</i>
<b>Refunds . . . . .</b>	<b>977.73</b>	<b>24.00</b>	<b>106.67</b>	<b>426.67</b>
<b>Agency, trust, and investment . . . . .</b>	<b>66,300.72</b>	<b>13,920.75</b>	<b>74,319.61</b>	<b>51,284.84</b>
<i>Taxes and licenses for State . . . . .</i>	<i>13,915.00</i>	<i>4,719.00</i>	<i>10,285.00</i>	<i>6,534.00</i>
<i>Taxes for county . . . . .</i>	<i>10,302.55</i>	<i>4,050.70</i>	<i>7,614.93</i>	<i>5,887.53</i>
<i>Expenditures for grade crossings . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds . . . . .</i>	<i>41,246.77</i>	<i>4,809.05</i>	<i>56,160.88</i>	<i>32,185.80</i>
<i>All other . . . . .</i>	<i>836.40</i>	<i>342.00</i>	<i>258.80</i>	<i>6,677.51</i>

## RECAPITULATION.

Maintenance and interest . . . . .	\$234,914.88	\$173,802.83	\$194,124.30	\$142,703.48
Permanent debt (except from sinking funds) . . . . .	11,300.00	8,200.00	5,000.00	1,400.00
Sinking fund requirements from revenue . . . . .	—	—	—	—
Outlays . . . . .	13,781.95	—	3,213.55	—
Permanent debt from sinking funds . . . . .	—	—	—	—
Bonds refunded, current year . . . . .	—	—	—	—
Temporary loans . . . . .	—	75,000.00	—	—
Transfers (except to sinking funds) and refunds . . . . .	9,188.09	24.00	50,116.24	26,162.60
Agency, trust, and investment . . . . .	66,300.72	13,920.75	74,319.61	51,284.84
<b>Total payments . . . . .</b>	<b>\$335,485.64</b>	<b>\$270,947.58</b>	<b>\$326,773.70</b>	<b>\$221,550.92</b>
Balance on hand, including funds . . . . .	160,374.80	90,977.85	106,549.95	68,013.09
<b>GRAND TOTAL . . . . .</b>	<b>\$495,860.44</b>	<b>\$361,925.43</b>	<b>\$433,323.65</b>	<b>\$289,564.01</b>

TABLE I, — Summary of Financial Transactions. Towns

RECEIPTS.	Medfield POPULATION 4,199	Bedford POPULATION 4,170	Sharon POPULATION 4,073	East Bridgewater POPULATION 4,008
<b>REVENUE.</b>	<b>\$180,233.14</b>	<b>\$164,818.13</b>	<b>\$281,851.76</b>	<b>\$257,723.93</b>
<b>General . . . . .</b>	<b>143,397.91</b>	<b>128,657.75</b>	<b>225,883.22</b>	<b>206,335.52</b>
<i>Taxes . . . . .</i>	<i>118,987.12</i>	<i>104,992.07</i>	<i>202,326.53</i>	<i>176,413.41</i>
Property, poll, and income . . . . .	111,640.56	98,832.87	189,850.50	156,021.40
Corporation, bank, etc. . . . .	7,346.56	6,159.20	12,476.03	20,392.01
<i>Licenses and permits . . . . .</i>	<i>1,276.50</i>	<i>140.00</i>	<i>101.00</i>	<i>1,836.00</i>
<i>Fines and forfeits . . . . .</i>	<i>65.00</i>	<i>118.80</i>	<i>78.40</i>	<i>205.00</i>
<i>Grants and gifts . . . . .</i>	<i>22,544.29</i>	<i>23,406.88</i>	<i>22,050.42</i>	<i>27,881.11</i>
For expenses . . . . .	22,544.29	23,406.88	22,050.42	27,881.11
For outlays . . . . .	—	—	—	—
All other . . . . .	525.00	—	1,326.87	—
<b>Commercial . . . . .</b>	<b>36,835.23</b>	<b>36,160.38</b>	<b>55,968.54</b>	<b>51,388.41</b>
<i>Special assessments . . . . .</i>	<i>—</i>	<i>3.00</i>	<i>—</i>	<i>—</i>
To meet expenses . . . . .	—	3.00	—	—
To meet outlays . . . . .	—	—	—	—
<i>Privileges . . . . .</i>	<i>2,826.90</i>	<i>3,944.17</i>	<i>5,105.89</i>	<i>5,580.12</i>
<i>Departmental . . . . .</i>	<i>18,701.14</i>	<i>18,980.73</i>	<i>18,464.55</i>	<i>26,106.86</i>
General government . . . . .	999.00	373.60	224.27	121.55
Protection of persons and property . . . . .	39.68	468.54	146.56	103.59
Health and sanitation . . . . .	757.85	475.35	498.86	260.71
Highways . . . . .	4,514.20	7,441.73	596.90	2,567.32
Charities . . . . .	11,129.88	9,120.33	14,302.33	21,456.36
Veterans' benefits . . . . .	190.00	—	—	219.00
Schools . . . . .	897.74	360.16	2,472.97	1,338.14
Libraries . . . . .	169.79	96.04	222.66	37.21
Recreation . . . . .	—	—	—	—
Unclassified . . . . .	3.00	644.98	—	2.98
<i>Public service enterprises . . . . .</i>	<i>11,914.92</i>	<i>9,568.42</i>	<i>29,281.87</i>	<i>18,090.54</i>
Electric light . . . . .	—	—	—	—
Water . . . . .	11,914.92	9,568.42	29,281.87	18,090.54
All other . . . . .	—	—	—	—
<i>Cemeteries . . . . .</i>	<i>793.86</i>	<i>1,511.46</i>	<i>—</i>	<i>—</i>
<i>Interest . . . . .</i>	<i>2,598.41</i>	<i>2,152.60</i>	<i>3,116.23</i>	<i>1,660.89</i>
On sinking funds . . . . .	—	—	—	—
On trust and investment funds . . . . .	2,243.50	1,518.07	531.87	707.35
All other . . . . .	354.91	634.53	2,584.36	953.54
<b>NON-REVENUE.</b>	<b>\$55,781.90</b>	<b>\$35,425.80</b>	<b>\$149,153.95</b>	<b>\$53,225.79</b>
<b>Offsets to outlays . . . . .</b>	<b>—</b>	<b>2,070.00</b>	<b>—</b>	<b>—</b>
<i>Departmental . . . . .</i>	<i>—</i>	<i>2,070.00</i>	<i>—</i>	<i>—</i>
<i>Public service enterprises . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness . . . . .</b>	<b>37,125.00</b>	<b>—</b>	<b>103,000.00</b>	<b>—</b>
<i>Loans, general purposes . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans) . . . . .</i>	<i>37,125.00</i>	<i>—</i>	<i>103,000.00</i>	<i>—</i>
<i>Unpaid warrants or orders, current year . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers . . . . .</b>	<b>4,008.14</b>	<b>16,613.33</b>	<b>15,556.16</b>	<b>25,372.76</b>
<i>From sinking funds . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other . . . . .	4,008.14	16,613.33	15,556.16	25,372.76
<b>Refunds . . . . .</b>	<b>37.30</b>	<b>197.07</b>	<b>458.43</b>	<b>320.87</b>
<b>Agency, trust, and investment . . . . .</b>	<b>14,611.46</b>	<b>16,545.40</b>	<b>30,139.36</b>	<b>27,532.16</b>
<i>Taxes and licenses for State . . . . .</i>	<i>5,687.00</i>	<i>5,568.00</i>	<i>11,616.00</i>	<i>9,438.00</i>
<i>Taxes for county . . . . .</i>	<i>3,324.98</i>	<i>3,560.27</i>	<i>6,791.44</i>	<i>8,125.77</i>
<i>Reimbursements for grade crossings . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds . . . . .</i>	<i>4,910.88</i>	<i>6,840.93</i>	<i>10,842.12</i>	<i>9,023.33</i>
All other . . . . .	688.60	578.20	889.80	945.06
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays . . . . .	\$180,233.14	\$166,888.13	\$281,851.76	\$257,723.93
Premiums . . . . .	—	—	—	—
Municipal indebtedness . . . . .	37,125.00	—	103,000.00	—
Transfers and refunds . . . . .	4,045.44	16,810.40	16,014.59	25,693.63
Agency, trust, and investment . . . . .	14,611.46	16,545.40	30,139.36	27,532.16
<b>Total receipts . . . . .</b>	<b>\$236,015.04</b>	<b>\$200,243.93</b>	<b>\$431,005.71</b>	<b>\$310,949.72</b>
Balance on hand, including funds . . . . .	80,435.03	87,460.82	47,568.80	103,174.02
<b>GRAND TOTAL . . . . .</b>	<b>\$316,450.07</b>	<b>\$287,704.75</b>	<b>\$478,574.51</b>	<b>\$414,123.74</b>

## Graded According to Population of 1945 — Continued.

PAYMENTS.	Medfield POPULATION 4,199	Bedford POPULATION 4,170	Sharon POPULATION 4,073	East Bridgewater POPULATION 4,008
<b>Maintenance . . . . .</b>	<b>\$141,111.93</b>	<b>\$136,699.41</b>	<b>\$241,139.66</b>	<b>\$233,651.13</b>
<i>Departmental . . . . .</i>	<i>130,688.51</i>	<i>126,843.87</i>	<i>230,502.58</i>	<i>214,969.17</i>
General government . . . . .	10,272.30	8,171.82	16,570.30	13,056.73
Protection of persons and property . . . . .	9,847.07	10,187.42	27,209.42	19,297.20
Health and sanitation . . . . .	4,910.41	5,346.29	6,472.47	10,860.00
Highways . . . . .	29,913.71	28,593.74	44,273.20	33,353.78
Charities . . . . .	25,559.11	22,674.99	35,691.64	52,157.84
Veterans' benefits . . . . .	267.09	902.59	584.35	2,312.97
Schools . . . . .	42,307.43	46,267.29	87,218.74	70,620.89
Libraries . . . . .	3,766.76	1,125.52	3,463.81	7,138.64
Recreation . . . . .	606.25	498.76	191.10	1,358.35
Pensions . . . . .	—	—	—	—
Unclassified . . . . .	3,238.38	3,075.45	8,827.53	4,812.77
<i>Public service enterprises . . . . .</i>	<i>7,477.33</i>	<i>7,000.30</i>	<i>10,637.10</i>	<i>18,661.56</i>
Electric light . . . . .	—	—	—	—
Water . . . . .	7,477.33	7,000.30	10,637.10	18,661.56
All other . . . . .	—	—	—	—
<i>Cemeteries . . . . .</i>	<i>2,944.73</i>	<i>2,855.24</i>	—	—
<i>Administration of trust funds . . . . .</i>	<i>1.36</i>	—	—	20.40
<b>Interest . . . . .</b>	<b>5,209.49</b>	<b>382.50</b>	<b>1,825.94</b>	<b>948.75</b>
<i>Loans, general purposes . . . . .</i>	<i>2,479.49</i>	—	<i>1,090.94</i>	<i>948.75</i>
<i>Loans, public service enterprises . . . . .</i>	<i>2,730.00</i>	<i>382.50</i>	<i>735.00</i>	—
<i>Loans, cemeteries . . . . .</i>	—	—	—	—
<b>Outlays . . . . .</b>	<b>2,033.18</b>	<b>5,410.73</b>	<b>6,886.27</b>	<b>724.11</b>
<i>Departmental . . . . .</i>	<i>1,471.37</i>	<i>4,303.32</i>	<i>2,349.29</i>	<i>724.11</i>
General government . . . . .	996.25	—	—	—
Protection of persons and property . . . . .	137.87	—	—	—
Health and sanitation . . . . .	—	—	733.51	—
Highways . . . . .	15.00	3,599.86	763.02	375.00
Charities . . . . .	—	—	—	—
Schools . . . . .	322.25	703.46	852.76	349.11
Libraries . . . . .	—	—	—	—
Recreation . . . . .	—	—	—	—
Unclassified . . . . .	—	—	—	—
<i>Public service enterprises . . . . .</i>	—	<i>1,107.41</i>	<i>4,536.98</i>	—
Electric light . . . . .	—	—	—	—
Water . . . . .	—	1,107.41	4,536.98	—
All other . . . . .	—	—	—	—
<i>Cemeteries . . . . .</i>	<i>561.81</i>	—	—	—
<b>Municipal indebtedness . . . . .</b>	<b>56,125.00</b>	<b>1,000.00</b>	<b>110,000.00</b>	<b>7,000.00</b>
<i>From sinking funds . . . . .</i>	—	—	—	—
<i>From revenue and other sources . . . . .</i>	<i>20,000.00</i>	<i>1,000.00</i>	<i>8,000.00</i>	<i>6,000.00</i>
<i>Bonds refunded, current year . . . . .</i>	—	—	—	—
<i>Temporary loans (including revenue loans) . . . . .</i>	<i>36,125.00</i>	—	<i>102,000.00</i>	<i>1,000.00</i>
<i>Warrants or orders, previous years . . . . .</i>	—	—	—	—
<b>Transfers . . . . .</b>	<b>4,008.14</b>	<b>16,613.33</b>	<b>15,556.16</b>	<b>25,372.76</b>
<i>To sinking funds from revenue . . . . .</i>	—	—	—	—
<i>All other . . . . .</i>	<i>4,008.14</i>	<i>16,613.33</i>	<i>15,556.16</i>	<i>25,372.76</i>
<b>Refunds . . . . .</b>	<b>37.30</b>	<b>197.07</b>	<b>458.43</b>	<b>320.87</b>
<b>Agency, trust, and investment . . . . .</b>	<b>26,353.10</b>	<b>33,164.94</b>	<b>45,189.28</b>	<b>53,676.27</b>
<i>Taxes and licenses for State . . . . .</i>	<i>5,687.00</i>	<i>5,566.00</i>	<i>11,616.00</i>	<i>9,438.00</i>
<i>Taxes for county . . . . .</i>	<i>3,324.98</i>	<i>3,560.27</i>	<i>6,791.44</i>	<i>8,125.77</i>
<i>Expenditures for grade crossings . . . . .</i>	—	—	—	—
<i>Sinking and other permanent funds . . . . .</i>	<i>16,652.52</i>	<i>23,470.67</i>	<i>25,895.64</i>	<i>35,156.44</i>
<i>All other . . . . .</i>	<i>688.60</i>	<i>568.00</i>	<i>886.20</i>	<i>956.06</i>
<b>RECAPITULATION.</b>				
Maintenance and interest . . . . .	\$146,321.42	\$137,081.91	\$242,965.60	\$234,599.88
Permanent debt (except from sinking funds) . . . . .	20,000.00	1,000.00	8,000.00	6,000.00
Sinking fund requirements from revenue . . . . .	—	—	—	—
Outlays . . . . .	2,033.18	5,410.73	6,886.27	724.11
Permanent debt from sinking funds . . . . .	—	—	—	—
Bonds refunded, current year . . . . .	—	—	—	—
Temporary loans . . . . .	36,125.00	—	102,000.00	1,000.00
Transfers (except to sinking funds) and refunds . . . . .	4,045.44	16,810.40	16,014.59	25,693.63
Agency, trust, and investment . . . . .	26,353.10	33,164.94	45,189.28	53,676.27
<b>Total payments . . . . .</b>	<b>\$234,878.14</b>	<b>\$193,467.98</b>	<b>\$421,055.74</b>	<b>\$321,693.89</b>
<i>Balance on hand, including funds . . . . .</i>	<i>81,571.93</i>	<i>94,236.77</i>	<i>57,518.77</i>	<i>92,429.85</i>
<b>GRAND TOTAL . . . . .</b>	<b>\$316,450.07</b>	<b>\$287,704.75</b>	<b>\$478,574.51</b>	<b>\$414,123.74</b>

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Rockport POPULATION 3,992	Ayer POPULATION 3,967	Wayland POPULATION 3,901	Westford POPULATION 3,815
REVENUE.	\$320,914.59	\$221,765.85	\$290,270.92	\$248,991.44
General . . . . .	236,870.53	169,090.52	230,489.24	209,054.34
<i>Taxes</i> . . . . .	200,895.71	133,082.27	197,482.46	170,541.64
Property, poll, and income . . . . .	187,396.22	124,361.58	185,552.92	141,505.64
Corporation, bank, etc. . . . .	13,499.49	8,720.69	11,929.54	29,036.00
<i>Licenses and permits</i> . . . . .	324.00	7,737.50	4,192.50	2,180.56
<i>Fines and forfeits</i> . . . . .	65.00	627.00	13.00	16.80
<i>Grants and gifts</i> . . . . .	35,331.22	27,643.75	27,478.88	36,315.34
For expenses . . . . .	35,331.22	27,643.75	27,478.88	36,315.34
For outlays . . . . .	—	—	—	—
<i>All other</i> . . . . .	254.60	—	1,322.40	—
Commercial . . . . .	84,044.06	52,675.33	59,781.68	39,937.10
<i>Special assessments</i> . . . . .	—	—	1,582.34	—
To meet expenses . . . . .	—	—	485.00	—
To meet outlays . . . . .	—	—	1,097.34	—
<i>Privileges</i> . . . . .	3,382.37	5,158.58	4,930.28	4,857.97
<i>Departmental</i> . . . . .	36,836.54	28,205.87	29,160.22	32,969.09
General government . . . . .	132.27	40.37	397.71	119.51
Protection of persons and property . . . . .	190.11	167.02	46.87	41.25
Health and sanitation . . . . .	3,550.72	405.16	216.00	—
Highways . . . . .	433.13	4,804.81	3,704.37	9,123.81
Charities . . . . .	26,883.60	17,321.87	23,830.89	21,603.74
Veterans' benefits . . . . .	710.00	356.00	735.00	200.00
Schools . . . . .	49.29	5,073.57	14.70	1,819.38
Libraries . . . . .	362.55	—	214.68	61.40
Recreation . . . . .	—	—	—	—
Unclassified . . . . .	4,524.87	37.07	—	—
<i>Public service enterprises</i> . . . . .	39,341.15	17,799.88	19,310.39	—
Electric light . . . . .	—	—	—	—
Water . . . . .	39,341.15	17,799.88	19,310.39	—
All other . . . . .	—	—	—	—
<i>Cemeteries</i> . . . . .	2,622.92	—	1,424.25	871.20
<i>Interest</i> . . . . .	1,861.08	1,511.00	3,374.20	1,238.84
On sinking funds . . . . .	—	—	—	—
On trust and investment funds . . . . .	566.00	306.87	1,662.22	538.38
All other . . . . .	1,295.08	1,204.13	1,711.98	700.46
NON-REVENUE.	\$54,088.63	\$22,425.36	\$50,672.53	\$44,314.77
Offsets to outlays . . . . .	775.00	190.00	—	—
<i>Departmental</i> . . . . .	775.00	190.00	—	—
<i>Public service enterprises</i> . . . . .	—	—	—	—
<i>Cemeteries</i> . . . . .	—	—	—	—
Municipal indebtedness . . . . .	—	—	—	15,000.00
<i>Loans, general purposes</i> . . . . .	—	—	—	—
<i>Loans, public service enterprises</i> . . . . .	—	—	—	—
<i>Loans, cemeteries</i> . . . . .	—	—	—	—
<i>Bonds refunded, current year</i> . . . . .	—	—	—	—
<i>Temporary loans (including revenue loans)</i> . . . . .	—	—	—	15,000.00
<i>Unpaid warrants or orders, current year</i> . . . . .	—	—	—	—
<i>Premiums</i> . . . . .	—	—	—	—
Transfers . . . . .	15,340.30	—	2,715.75	181.25
<i>From sinking funds</i> . . . . .	—	—	—	—
<i>All other</i> . . . . .	15,340.30	—	2,715.75	181.25
Refunds . . . . .	1,512.05	108.35	1,015.51	1,422.06
Agency, trust, and investment . . . . .	36,461.28	22,127.01	46,941.27	27,711.46
<i>Taxes and licenses for State</i> . . . . .	11,384.00	7,502.00	11,132.00	8,712.00
<i>Taxes for county</i> . . . . .	9,699.72	4,798.62	7,120.53	5,572.59
<i>Reimbursements for grade crossings</i> . . . . .	—	—	—	—
<i>Sinking and other permanent funds</i> . . . . .	14,800.46	8,622.25	27,705.94	12,938.47
<i>All other</i> . . . . .	577.10	1,204.14	982.80	488.40
RECAPITULATION.				
Revenue and offsets to outlays . . . . .	\$321,689.59	\$221,955.85	\$290,270.92	\$248,991.44
Premiums . . . . .	—	—	—	—
Municipal indebtedness . . . . .	—	—	—	15,000.00
Transfers and refunds . . . . .	16,852.35	108.35	3,731.26	1,603.31
Agency, trust, and investment . . . . .	36,461.28	22,127.01	46,941.27	27,711.46
Total receipts . . . . .	\$375,003.22	\$244,191.21	\$340,943.45	\$293,306.21
Balance on hand, including funds . . . . .	138,794.94	71,135.15	130,703.33	92,326.44
GRAND TOTAL . . . . .	\$513,798.16	\$315,326.36	\$471,646.78	\$385,632.65



## Graded According to Population of 1945 — Continued.

PAYMENTS.	Rockport POPULATION 3,992	Ayer POPULATION 3,967	Wayland POPULATION 3,901	Westford POPULATION 3,815
Maintenance . . . . .	\$261,674.26	\$192,080.93	\$225,015.12	\$216,034.65
Departmental . . . . .	228,712.39	180,385.72	211,754.29	214,184.26
General government . . . . .	18,944.98	9,651.91	18,340.15	11,900.92
Protection of persons and property . . . . .	25,188.49	22,564.39	10,233.38	17,128.60
Health and sanitation . . . . .	8,814.44	7,962.88	6,709.78	5,307.57
Highways . . . . .	25,410.65	25,382.29	33,536.48	39,938.70
Charities . . . . .	75,697.82	43,292.43	55,762.05	50,040.00
Veterans' benefits . . . . .	2,276.73	562.75	1,556.55	1,104.85
Schools . . . . .	55,230.84	63,104.91	75,228.96	79,697.98
Libraries . . . . .	4,305.38	1,700.00	5,303.41	2,849.52
Recreation . . . . .	2,774.31	772.58	1,001.48	1,249.39
Pensions . . . . .	4,415.00	—	—	—
Unclassified . . . . .	5,653.75	5,391.58	4,082.05	4,966.73
Public service enterprises . . . . .	26,072.71	11,695.21	9,864.44	—
Electric light . . . . .	—	—	—	—
Water . . . . .	26,072.71	11,695.21	9,864.44	—
All other . . . . .	—	—	—	—
Cemeteries . . . . .	6,889.16	—	3,396.39	1,850.39
Administration of trust funds . . . . .	—	—	—	—
Interest . . . . .	2,905.00	1,290.00	1,533.60	317.82
Loans, general purposes . . . . .	1,235.00	875.00	1,333.60	317.82
Loans, public service enterprises . . . . .	1,670.00	415.00	200.00	—
Loans, cemeteries . . . . .	—	—	—	—
Outlays . . . . .	6,477.22	2,570.85	16,974.61	292.30
Departmental . . . . .	6,160.26	1,131.00	10,508.79	292.30
General government . . . . .	—	—	5,000.00	—
Protection of persons and property . . . . .	—	100.00	197.68	—
Health and sanitation . . . . .	—	—	—	—
Highways . . . . .	—	190.00	1,886.46	292.30
Charities . . . . .	—	100.00	—	—
Schools . . . . .	520.64	741.00	600.00	—
Libraries . . . . .	—	—	—	—
Recreation . . . . .	5,639.62	—	324.65	—
Unclassified . . . . .	—	—	2,500.00	—
Public service enterprises . . . . .	316.96	1,439.85	6,262.57	—
Electric light . . . . .	—	—	—	—
Water . . . . .	316.96	1,439.85	6,262.57	—
All other . . . . .	—	—	—	—
Cemeteries . . . . .	—	—	203.25	—
Municipal indebtedness . . . . .	18,000.00	15,000.00	10,000.00	25,000.00
From sinking funds . . . . .	—	—	—	—
From revenue and other sources . . . . .	18,000.00	15,000.00	7,000.00	10,000.00
Bonds refunded, current year . . . . .	—	—	—	—
Temporary loans (including revenue loans) . . . . .	—	—	3,000.00	15,000.00
Warrants or orders, previous years . . . . .	—	—	—	—
Transfers . . . . .	15,340.30	—	2,715.75	181.25
To sinking funds from revenue . . . . .	—	—	—	—
All other . . . . .	15,340.30	—	2,715.75	181.25
Refunds . . . . .	1,512.05	108.35	1,015.51	1,422.06
Agency, trust, and investment . . . . .	52,418.48	21,506.52	46,160.55	27,033.42
Taxes and licenses for State . . . . .	11,384.00	7,502.00	11,132.00	8,712.00
Taxes for county . . . . .	9,699.72	4,798.62	7,120.53	5,572.59
Expenditures for grade crossings . . . . .	—	—	—	—
Sinking and other permanent funds . . . . .	30,755.86	8,005.36	26,923.42	12,260.43
All other . . . . .	578.90	1,200.54	984.60	488.40

## RECAPITULATION.

Maintenance and interest . . . . .	\$264,579.26	\$193,370.93	\$226,548.72	\$216,352.47
Permanent debt (except from sinking funds) . . . . .	18,000.00	15,000.00	7,000.00	10,000.00
Sinking fund requirements from revenue . . . . .	—	—	—	—
Outlays . . . . .	6,477.22	2,570.85	16,974.61	292.30
Permanent debt from sinking funds . . . . .	—	—	—	—
Bonds refunded, current year . . . . .	—	—	—	—
Temporary loans . . . . .	—	—	3,000.00	15,000.00
Transfers (except to sinking funds) and refunds . . . . .	16,852.35	108.35	3,731.26	1,603.31
Agency, trust, and investment . . . . .	52,418.48	21,506.52	46,160.55	27,033.42
<b>Total payments . . . . .</b>	<b>\$358,327.31</b>	<b>\$232,556.65</b>	<b>\$303,415.14</b>	<b>\$270,281.50</b>
Balance on hand, including funds . . . . .	155,470.85	82,769.71	168,231.64	115,351.15
<b>GRAND TOTAL . . . . .</b>	<b>\$513,798.16</b>	<b>\$315,326.36</b>	<b>\$471,646.78</b>	<b>\$385,632.65</b>

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	East Longmeadow POPULATION 3,805	Belchertown POPULATION 3,769	Holbrook POPULATION 3,716	West Bridgewater POPULATION 3,605
REVENUE.	\$240,787.63	\$160,122.13	\$235,529.64	\$180,437.26
General . . . . .	201,712.68	127,576.37	172,631.46	140,557.32
<i>Taxes</i> . . . . .	179,916.07	79,647.06	134,332.19	113,016.48
Property, poll, and income . . . . .	170,013.72	74,061.92	123,846.50	104,036.17
Corporation, bank, etc. . . . .	9,902.35	5,585.14	10,485.69	8,980.31
<i>Licenses and permits</i> . . . . .	2,115.00	1,971.50	673.50	1,033.50
<i>Fines and forfeits</i> . . . . .	115.00	170.30	—	439.80
<i>Grants and gifts</i> . . . . .	18,814.28	45,470.60	37,525.77	25,998.36
For expenses . . . . .	17,332.81	45,470.60	37,525.77	25,998.36
For outlays . . . . .	1,481.47	—	—	—
All other . . . . .	752.33	316.91	100.00	19.18
Commercial . . . . .	39,074.95	32,545.76	62,898.18	39,879.94
<i>Special assessments</i> . . . . .	2,783.76	—	—	—
To meet expenses . . . . .	—	—	—	—
To meet outlays . . . . .	2,783.76	—	—	—
<i>Privileges</i> . . . . .	5,223.20	3,320.69	4,019.03	4,871.06
<i>Departmental</i> . . . . .	11,216.14	28,096.61	34,781.55	18,330.85
General government . . . . .	362.16	59.05	95.30	676.57
Protection of persons and property . . . . .	88.20	187.83	190.10	129.84
Health and sanitation . . . . .	167.00	55.00	659.21	282.85
Highways . . . . .	2,235.36	4,991.70	—	827.79
Charities . . . . .	7,034.23	18,637.57	32,411.61	15,483.59
Veterans' benefits . . . . .	85.00	320.00	465.00	170.00
Schools . . . . .	910.55	3,784.67	634.33	665.28
Libraries . . . . .	117.10	—	326.00	94.93
Recreation . . . . .	—	—	—	—
Unclassified . . . . .	216.54	60.79	—	—
<i>Public service enterprises</i> . . . . .	18,578.11	—	21,480.92	15,482.27
Electric light . . . . .	—	—	—	—
Water . . . . .	18,578.11	—	21,480.92	15,482.27
All other . . . . .	—	—	—	—
<i>Cemeteries</i> . . . . .	—	434.49	—	—
<i>Interest</i> . . . . .	1,273.74	693.97	2,616.68	1,195.76
On sinking funds . . . . .	—	—	—	—
On trust and investment funds . . . . .	891.94	192.58	1,284.68	544.04
All other . . . . .	381.80	501.39	1,332.00	651.72
NON-REVENUE.	\$142,443.09	\$15,702.99	\$23,866.26	\$42,833.65
Offsets to outlays . . . . .	2,150.00	—	—	—
<i>Departmental</i> . . . . .	2,150.00	—	—	—
<i>Public service enterprises</i> . . . . .	—	—	—	—
<i>Cemeteries</i> . . . . .	—	—	—	—
Municipal indebtedness . . . . .	—	—	1,045.06	—
<i>Loans, general purposes</i> . . . . .	—	—	—	—
<i>Loans, public service enterprises</i> . . . . .	—	—	—	—
<i>Loans, cemeteries</i> . . . . .	—	—	—	—
<i>Bonds refunded, current year</i> . . . . .	—	—	—	—
<i>Temporary loans (including revenue loans)</i> . . . . .	—	—	—	—
<i>Unpaid warrants or orders, current year</i> . . . . .	—	—	1,045.06	—
<i>Premiums</i> . . . . .	—	—	—	—
Transfers . . . . .	44,026.97	—	1,420.41	20,720.09
<i>From sinking funds</i> . . . . .	—	—	—	—
All other . . . . .	44,026.97	—	1,420.41	20,720.09
Refunds . . . . .	606.04	400.75	570.54	126.14
Agency, trust, and investment . . . . .	95,660.08	15,302.24	20,830.25	21,987.42
<i>Taxes and licenses for State</i> . . . . .	9,317.00	3,116.00	6,776.00	6,897.00
<i>Taxes for county</i> . . . . .	6,934.99	4,590.25	3,961.68	5,933.06
<i>Reimbursements for grade crossings</i> . . . . .	—	—	—	—
<i>Sinking and other permanent funds</i> . . . . .	70,040.94	6,630.39	9,382.97	8,119.76
All other . . . . .	9,367.15	935.60	709.60	1,032.60
RECAPITULATION.				
Revenue and offsets to outlays . . . . .	\$242,937.63	\$160,122.13	\$235,529.64	\$180,437.26
Premiums . . . . .	—	—	1,045.06	—
Municipal indebtedness . . . . .	—	—	1,045.06	—
Transfers and refunds . . . . .	44,633.01	400.75	1,990.95	20,846.23
Agency, trust, and investment . . . . .	95,660.08	15,302.24	20,830.25	21,987.42
Total receipts . . . . .	\$383,230.72	\$175,825.12	\$259,395.90	\$223,270.91
Balance on hand, including funds . . . . .	87,520.64	66,308.68	86,183.33	70,868.81
GRAND TOTAL . . . . .	\$470,751.36	\$242,133.80	\$345,579.23	\$294,139.72

## Graded According to Population of 1945 — Continued.

PAYMENTS.	East Longmeadow POPULATION 3,805	Belchertown POPULATION 3,769	Holbrook POPULATION 3,716	West Bridgewater POPULATION 3,605
<b>Maintenance</b>	<b>\$174,439.91</b>	<b>\$146,621.74</b>	<b>\$208,189.56</b>	<b>\$161,893.14</b>
<i>Departmental</i>	<i>159,601.16</i>	<i>145,687.25</i>	<i>190,210.83</i>	<i>150,995.37</i>
General government	12,824.38	5,408.58	11,994.29	10,823.04
Protection of persons and property	8,206.42	5,144.97	12,464.42	11,708.59
Health and sanitation	6,274.01	2,049.45	5,758.53	5,127.66
Highways	25,023.49	25,344.24	15,321.21	17,931.45
Charities	22,229.12	53,442.81	80,130.85	40,296.19
Veterans' benefits	651.00	641.58	1,673.15	1,634.18
Schools	80,151.09	49,368.73	55,292.43	58,495.60
Libraries	1,419.93	935.31	2,519.47	1,754.87
Recreation	1,274.09	344.37	628.91	868.91
Pensions	—	—	—	—
Unclassified	2,047.63	3,007.21	4,427.57	2,354.88
<i>Public service enterprises</i>	<i>14,838.75</i>	<i>—</i>	<i>17,966.67</i>	<i>10,838.80</i>
Electric light	—	—	—	—
Water	14,838.75	—	17,966.67	10,838.80
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>934.49</i>	<i>—</i>	<i>57.50</i>
<i>Administration of trust funds</i>	<i>—</i>	<i>—</i>	<i>12.06</i>	<i>1.47</i>
<b>Interest</b>	<b>354.13</b>	<b>20.00</b>	<b>672.50</b>	<b>60.00</b>
<i>Loans, general purposes</i>	<i>185.63</i>	<i>20.00</i>	<i>632.50</i>	<i>—</i>
<i>Loans, public service enterprises</i>	<i>168.50</i>	<i>—</i>	<i>40.00</i>	<i>60.00</i>
<i>Loans, cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays</b>	<b>12,591.71</b>	<b>—</b>	<b>1,038.23</b>	<b>100.00</b>
<i>Departmental</i>	<i>3,657.05</i>	<i>—</i>	<i>340.08</i>	<i>100.00</i>
General government	—	—	—	—
Protection of persons and property	—	—	185.00	100.00
Health and sanitation	2,888.09	—	—	—
Highways	553.26	—	—	—
Charities	—	—	—	—
Schools	—	—	155.08	—
Libraries	215.70	—	—	—
Recreation	—	—	—	—
Unclassified	—	—	—	—
<i>Public service enterprises</i>	<i>8,934.66</i>	<i>—</i>	<i>698.15</i>	<i>—</i>
Electric light	—	—	—	—
Water	8,934.66	—	698.15	—
All other	—	—	—	—
<i>Cemeteries</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness</b>	<b>12,000.00</b>	<b>11,500.00</b>	<b>3,000.00</b>	<b>2,500.00</b>
<i>From sinking funds</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources</i>	<i>12,000.00</i>	<i>1,500.00</i>	<i>3,000.00</i>	<i>2,500.00</i>
<i>Bonds refunded, current year</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i>	<i>—</i>	<i>10,000.00</i>	<i>—</i>	<i>—</i>
<i>Warrants or orders, previous years</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers</b>	<b>44,026.97</b>	<b>—</b>	<b>1,420.41</b>	<b>20,720.09</b>
<i>To sinking funds from revenue</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other</i>	<i>44,026.97</i>	<i>—</i>	<i>1,420.41</i>	<i>20,720.09</i>
<b>Refunds</b>	<b>606.04</b>	<b>400.75</b>	<b>570.54</b>	<b>126.14</b>
<b>Agency, trust, and investment</b>	<b>137,975.33</b>	<b>15,450.44</b>	<b>20,389.68</b>	<b>42,349.35</b>
<i>Taxes and licenses for State</i>	<i>9,317.00</i>	<i>3,146.00</i>	<i>6,776.00</i>	<i>6,897.00</i>
<i>Taxes for county</i>	<i>6,934.99</i>	<i>4,590.25</i>	<i>3,961.68</i>	<i>5,938.06</i>
<i>Expenditures for grade crossings</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i>	<i>110,383.38</i>	<i>6,778.59</i>	<i>8,794.00</i>	<i>27,816.89</i>
<i>All other</i>	<i>11,339.96</i>	<i>935.60</i>	<i>858.00</i>	<i>1,697.40</i>

## RECAPITULATION.

Maintenance and interest	\$174,794.04	\$146,641.74	\$208,862.06	\$161,953.14
Permanent debt (except from sinking funds)	12,000.00	1,500.00	3,000.00	2,500.00
Sinking fund requirements from revenue	—	—	—	—
Outlays	12,591.71	—	1,038.23	100.00
Permanent debt from sinking funds	—	—	—	—
Bonds refunded, current year	—	—	—	—
Temporary loans	—	10,000.00	—	—
Transfers (except to sinking funds) and refunds	44,633.01	400.75	1,990.95	20,846.23
Agency, trust, and investment	137,975.33	15,450.44	20,389.68	42,349.35
<b>Total payments</b>	<b>\$381,994.09</b>	<b>\$173,992.93</b>	<b>\$235,280.92</b>	<b>\$227,748.72</b>
<i>Balance on hand, including funds</i>	<i>88,757.27</i>	<i>68,140.87</i>	<i>110,298.31</i>	<i>66,391.00</i>
<b>GRAND TOTAL</b>	<b>\$470,751.36</b>	<b>\$242,133.80</b>	<b>\$345,579.23</b>	<b>\$294,139.72</b>

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Provincetown POPULATION 3,564	Cohasset POPULATION 3,540	Bourne POPULATION 3,519	Warren POPULATION 3,498
<b>REVENUE.</b>	<b>\$297,878.33</b>	<b>\$307,446.40</b>	<b>\$367,656.80</b>	<b>\$199,298.44</b>
<b>General . . . . .</b>	<b>229,228.78</b>	<b>280,808.23</b>	<b>332,357.22</b>	<b>168,265.70</b>
<i>Taxes . . . . .</i>	<i>185,375.52</i>	<i>253,951.11</i>	<i>280,113.18</i>	<i>128,669.86</i>
Property, poll, and income . . . . .	173,077.28	233,760.61	255,204.38	116,694.14
Corporation, bank, etc. . . . .	12,298.24	20,190.50	24,908.80	11,975.72
<i>Licenses and permits . . . . .</i>	<i>5,555.00</i>	<i>2,434.50</i>	<i>6,685.75</i>	<i>2,183.60</i>
<i>Fines and forfeits . . . . .</i>	<i>55.00</i>	<i>122.00</i>	<i>237.50</i>	<i>9.50</i>
<i>Grants and gifts . . . . .</i>	<i>38,243.26</i>	<i>24,300.62</i>	<i>44,541.85</i>	<i>37,402.84</i>
For expenses . . . . .	38,243.26	24,300.62	44,541.85	37,402.84
For outlays . . . . .	—	—	—	—
<i>All other . . . . .</i>	<i>—</i>	<i>—</i>	<i>778.94</i>	<i>—</i>
<b>Commercial . . . . .</b>	<b>68,649.55</b>	<b>26,638.17</b>	<b>35,299.58</b>	<b>31,032.74</b>
<i>Special assessments . . . . .</i>	<i>—</i>	<i>113.27</i>	<i>—</i>	<i>—</i>
To meet expenses . . . . .	—	113.27	—	—
To meet outlays . . . . .	—	—	—	—
<i>Privileges . . . . .</i>	<i>5,205.56</i>	<i>5,087.45</i>	<i>6,326.77</i>	<i>3,425.78</i>
<i>Departmental . . . . .</i>	<i>36,594.95</i>	<i>18,518.01</i>	<i>27,302.15</i>	<i>24,066.31</i>
General government . . . . .	1,282.05	314.40	208.29	526.30
Protection of persons and property . . . . .	126.75	199.11	288.20	353.86
Health and sanitation . . . . .	1,198.17	28.00	945.87	680.71
Highways . . . . .	48.80	31.68	99.65	4,401.23
Charities . . . . .	30,378.21	10,508.14	23,905.52	13,612.07
Veterans' benefits . . . . .	1,071.00	—	417.00	331.60
Schools . . . . .	2,093.12	7,202.68	1,437.62	4,076.54
Libraries . . . . .	158.03	—	—	—
Recreation . . . . .	—	—	—	—
Unclassified . . . . .	238.82	234.00	—	78.00
<i>Public service enterprises . . . . .</i>	<i>23,298.74</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light . . . . .	—	—	—	—
Water . . . . .	18,698.72	—	—	—
All other . . . . .	4,600.02	—	—	—
<i>Cemeteries . . . . .</i>	<i>1,867.72</i>	<i>682.97</i>	<i>—</i>	<i>2,292.93</i>
<i>Interest . . . . .</i>	<i>1,682.58</i>	<i>2,236.47</i>	<i>1,670.66</i>	<i>1,247.72</i>
On sinking funds . . . . .	—	—	—	—
On trust and investment funds . . . . .	121.70	1,444.31	208.57	253.40
All other . . . . .	1,560.88	792.16	1,462.09	994.32
<b>NON-REVENUE.</b>	<b>\$110,482.20</b>	<b>\$86,530.40</b>	<b>\$97,767.04</b>	<b>\$57,979.99</b>
<b>Offsets to outlays . . . . .</b>	<b>—</b>	<b>1,650.00</b>	<b>—</b>	<b>1,200.00</b>
<i>Departmental . . . . .</i>	<i>—</i>	<i>1,650.00</i>	<i>—</i>	<i>1,200.00</i>
<i>Public service enterprises . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness . . . . .</b>	<b>55,000.00</b>	<b>—</b>	<b>—</b>	<b>26,200.00</b>
<i>Loans, general purposes . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans) . . . . .</i>	<i>55,000.00</i>	<i>—</i>	<i>—</i>	<i>26,200.00</i>
<i>Unpaid warrants or orders, current year . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers . . . . .</b>	<b>12,230.92</b>	<b>5,573.00</b>	<b>37,055.14</b>	<b>10,260.03</b>
<i>From sinking funds . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other . . . . .</i>	<i>12,230.92</i>	<i>5,573.00</i>	<i>37,055.14</i>	<i>10,260.03</i>
<b>Refunds . . . . .</b>	<b>688.74</b>	<b>2,530.12</b>	<b>830.26</b>	<b>558.67</b>
<b>Agency, trust, and investment . . . . .</b>	<b>42,562.54</b>	<b>76,777.28</b>	<b>59,881.64</b>	<b>19,761.29</b>
<i>Taxes and licenses for State . . . . .</i>	<i>10,769.00</i>	<i>18,997.00</i>	<i>18,392.00</i>	<i>5,082.00</i>
<i>Taxes for county . . . . .</i>	<i>15,391.49</i>	<i>11,106.84</i>	<i>26,286.60</i>	<i>4,362.30</i>
<i>Reimbursements for grade crossings . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds . . . . .</i>	<i>15,845.85</i>	<i>45,746.04</i>	<i>14,231.68</i>	<i>9,802.59</i>
<i>All other . . . . .</i>	<i>556.20</i>	<i>927.40</i>	<i>971.36</i>	<i>514.40</i>
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays . . . . .	\$297,878.33	\$309,096.40	\$367,656.80	\$200,498.44
Premiums . . . . .	—	—	—	—
Municipal indebtedness . . . . .	55,000.00	—	—	26,200.00
Transfers and refunds . . . . .	12,919.66	8,103.12	37,885.40	10,818.70
Agency, trust, and investment . . . . .	42,562.54	76,777.28	59,881.64	19,761.29
<b>Total receipts . . . . .</b>	<b>\$408,360.53</b>	<b>\$393,976.80</b>	<b>\$465,423.84</b>	<b>\$257,278.43</b>
<i>Balance on hand, including funds . . . . .</i>	<i>32,958.57</i>	<i>109,238.95</i>	<i>138,901.81</i>	<i>49,147.08</i>
<b>GRAND TOTAL . . . . .</b>	<b>\$441,319.10</b>	<b>\$503,215.75</b>	<b>\$604,325.65</b>	<b>\$306,425.51</b>



## Graded According to Population of 1945 — Continued.

PAYMENTS.	Provincetown POPULATION 3,564	Cohasset POPULATION 3,540	Bourne POPULATION 3,519	Warren POPULATION 3,498
<b>Maintenance . . . . .</b>	<b>\$252,001.94</b>	<b>\$292,497.88</b>	<b>\$312,571.36</b>	<b>\$164,465.63</b>
<i>Departmental . . . . .</i>	<i>228,007.00</i>	<i>290,797.60</i>	<i>312,268.46</i>	<i>162,096.52</i>
General government . . . . .	14,132.34	27,688.70	29,129.49	10,369.67
Protection of persons and property . . . . .	16,368.51	69,575.63	59,149.06	13,892.98
Health and sanitation . . . . .	12,168.13	14,817.48	9,523.77	6,321.74
Highways . . . . .	15,097.38	46,434.11	37,436.29	28,529.75
Charities . . . . .	94,028.41	29,508.11	75,263.67	37,464.82
Veterans' benefits . . . . .	3,057.75	112.69	2,783.67	816.60
Schools . . . . .	60,322.37	87,043.88	85,352.30	58,931.22
Libraries . . . . .	3,390.42	7,390.32	8,186.35	1,849.96
Recreation . . . . .	804.65	2,095.92	341.78	922.05
Pensions . . . . .	—	1,050.00	—	—
Unclassified . . . . .	8,607.04	5,080.76	5,102.08	2,997.73
<i>Public service enterprises . . . . .</i>	<i>21,846.91</i>	<i>—</i>	<i>302.90</i>	<i>—</i>
Electric light . . . . .	—	—	—	—
Water . . . . .	17,288.46	—	—	—
All other . . . . .	4,558.45	—	302.90	—
<i>Cemeteries . . . . .</i>	<i>2,148.03</i>	<i>1,664.73</i>	<i>—</i>	<i>2,369.11</i>
<i>Administration of trust funds . . . . .</i>	<i>—</i>	<i>35.55</i>	<i>—</i>	<i>—</i>
<b>Interest . . . . .</b>	<b>861.26</b>	<b>500.00</b>	<b>125.00</b>	<b>2,721.37</b>
<i>Loans, general purposes . . . . .</i>	<i>717.51</i>	<i>500.00</i>	<i>125.00</i>	<i>2,721.37</i>
<i>Loans, public service enterprises . . . . .</i>	<i>143.75</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays . . . . .</b>	<b>2,966.54</b>	<b>4,992.89</b>	<b>3,407.72</b>	<b>13,030.73</b>
<i>Departmental . . . . .</i>	<i>1,058.97</i>	<i>4,992.89</i>	<i>3,407.72</i>	<i>12,904.77</i>
General government . . . . .	50.00	364.03	—	—
Protection of persons and property . . . . .	—	26.95	2,085.67	—
Health and sanitation . . . . .	—	—	—	—
Highways . . . . .	—	2,436.18	819.20	12,904.77
Charities . . . . .	—	—	—	—
Schools . . . . .	1,008.97	2,058.76	502.85	—
Libraries . . . . .	—	—	—	—
Recreation . . . . .	—	—	—	—
Unclassified . . . . .	—	106.97	—	—
<i>Public service enterprises . . . . .</i>	<i>1,907.57</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light . . . . .	—	—	—	—
Water . . . . .	1,907.57	—	—	—
All other . . . . .	—	—	—	—
<i>Cemeteries . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>125.96</i>
<b>Municipal indebtedness . . . . .</b>	<b>64,000.00</b>	<b>5,000.00</b>	<b>5,000.00</b>	<b>43,700.00</b>
<i>From sinking funds . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources . . . . .</i>	<i>9,000.00</i>	<i>5,000.00</i>	<i>5,000.00</i>	<i>13,500.00</i>
<i>Bonds refunded, current year . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans) . . . . .</i>	<i>55,000.00</i>	<i>—</i>	<i>—</i>	<i>35,200.00</i>
<i>Warrants or orders, previous years . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers . . . . .</b>	<b>12,230.92</b>	<b>5,573.00</b>	<b>37,055.14</b>	<b>10,260.03</b>
<i>To sinking funds from revenue . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other . . . . .</i>	<i>12,230.92</i>	<i>5,573.00</i>	<i>37,055.14</i>	<i>10,260.03</i>
<b>Refunds . . . . .</b>	<b>688.74</b>	<b>2,530.12</b>	<b>830.26</b>	<b>558.67</b>
<b>Agency, trust, and investment . . . . .</b>	<b>52,445.32</b>	<b>81,891.59</b>	<b>97,120.59</b>	<b>29,753.66</b>
<i>Taxes and licenses for State . . . . .</i>	<i>10,769.00</i>	<i>18,997.00</i>	<i>18,392.00</i>	<i>5,082.00</i>
<i>Taxes for county . . . . .</i>	<i>15,391.49</i>	<i>11,106.84</i>	<i>26,286.60</i>	<i>4,362.30</i>
<i>Expenditures for grade crossings . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds . . . . .</i>	<i>25,728.63</i>	<i>50,872.35</i>	<i>51,385.11</i>	<i>19,794.96</i>
<i>All other . . . . .</i>	<i>556.20</i>	<i>915.40</i>	<i>1,056.88</i>	<i>514.40</i>
<b>RECAPITULATION.</b>				
Maintenance and interest . . . . .	\$252,863.20	\$292,997.88	\$312,696.36	\$167,187.00
Permanent debt (except from sinking funds) . . . . .	9,000.00	5,000.00	5,000.00	13,500.00
Sinking fund requirements from revenue . . . . .	—	—	—	—
Outlays . . . . .	2,966.54	4,992.89	3,407.72	13,030.73
Permanent debt from sinking funds . . . . .	—	—	—	—
Bonds refunded, current year . . . . .	—	—	—	—
Temporary loans . . . . .	55,000.00	—	—	35,200.00
Transfers (except to sinking funds) and refunds . . . . .	12,919.66	8,103.12	37,885.40	10,818.70
Agency, trust, and investment . . . . .	52,445.32	81,891.59	97,120.59	29,753.66
<b>Total payments . . . . .</b>	<b>\$385,194.72</b>	<b>\$392,985.48</b>	<b>\$456,110.07</b>	<b>\$269,490.09</b>
Balance on hand, including funds . . . . .	56,124.38	110,230.27	148,215.58	36,935.42
<b>GRAND TOTAL . . . . .</b>	<b>\$441,319.10</b>	<b>\$503,215.75</b>	<b>\$604,325.65</b>	<b>\$306,425.51</b>

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Bellingham POPULATION 3,494	Barre POPULATION 3,485	Wilbraham POPULATION 3,442	Hull POPULATION 3,388
REVENUE.	\$234,726.99	\$202,470.87	\$174,073.54	\$810,053.82
General . . . . .	188,175.21	171,760.43	143,845.42	598,287.55
<i>Taxes</i> . . . . .	146,009.80	132,387.84	117,315.65	544,733.03
Property, poll, and income . . . . .	135,973.42	108,074.77	101,981.20	512,453.94
Corporation, bank, etc. . . . .	10,036.38	24,313.07	15,334.45	32,279.09
<i>Licenses and permits</i> . . . . .	2,265.00	2,163.00	3,811.50	18,204.50
<i>Fines and forfeits</i> . . . . .	158.00	113.19	625.95	281.00
<i>Grants and gifts</i> . . . . .	39,742.41	37,096.40	22,092.32	35,048.36
For expenses . . . . .	39,742.41	37,096.40	22,092.32	35,048.36
For outlays . . . . .	—	—	—	—
<i>All other</i> . . . . .	—	—	—	20.66
Commercial . . . . .	46,551.78	30,710.44	30,228.12	211,766.27
<i>Special assessments</i> . . . . .	—	—	—	—
To meet expenses . . . . .	—	—	—	—
To meet outlays . . . . .	—	—	—	—
<i>Privileges</i> . . . . .	3,979.96	3,779.29	4,640.55	4,754.83
<i>Departmental</i> . . . . .	31,460.31	18,035.74	14,455.41	32,766.06
General government . . . . .	45.30	250.12	108.65	116.55
Protection of persons and property . . . . .	20.09	828.58	86.13	130.41
Health and sanitation . . . . .	—	638.63	1,012.11	1,628.04
Highways . . . . .	2,470.94	5,490.40	1,642.86	224.50
Charities . . . . .	28,349.35	8,868.27	10,608.54	22,338.86
Veterans' benefits . . . . .	447.00	—	40.00	132.00
Schools . . . . .	—	1,952.74	449.09	10.00
Libraries . . . . .	2.20	2.50	105.90	57.17
Recreation . . . . .	—	—	—	—
Unclassified . . . . .	125.43	4.50	402.13	8,128.53
<i>Public service enterprises</i> . . . . .	9,924.23	7,536.79	10,457.13	167,334.05
Electric light . . . . .	—	—	—	167,334.05
Water . . . . .	9,924.23	7,536.79	10,457.13	—
All other . . . . .	—	—	—	—
<i>Cemeteries</i> . . . . .	—	171.95	142.89	665.00
<i>Interest</i> . . . . .	1,187.28	1,186.67	532.14	6,246.33
On sinking funds . . . . .	—	—	—	—
On trust and investment funds . . . . .	—	542.39	83.68	—
All other . . . . .	1,187.28	644.28	448.46	6,246.33
NON-REVENUE.	\$98,080.55	\$22,674.67	\$21,070.24	\$145,106.78
Offsets to outlays . . . . .	3,375.00	35.00	—	2,325.00
<i>Departmental</i> . . . . .	3,375.00	35.00	—	2,325.00
<i>Public service enterprises</i> . . . . .	—	—	—	—
<i>Cemeteries</i> . . . . .	—	—	—	—
Municipal indebtedness . . . . .	79,000.00	—	—	—
<i>Loans, general purposes</i> . . . . .	—	—	—	—
<i>Loans, public service enterprises</i> . . . . .	—	—	—	—
<i>Loans, cemeteries</i> . . . . .	—	—	—	—
<i>Bonds refunded, current year</i> . . . . .	—	—	—	—
<i>Temporary loans (including revenue loans)</i> . . . . .	79,000.00	—	—	—
<i>Unpaid warrants or orders, current year</i> . . . . .	—	—	—	—
<i>Premiums</i> . . . . .	—	—	—	—
Transfers . . . . .	277.30	914.88	5,048.00	25,600.00
<i>From sinking funds</i> . . . . .	—	—	—	—
<i>All other</i> . . . . .	277.30	914.88	5,048.00	25,600.00
Refunds . . . . .	961.99	295.99	521.66	1,965.56
Agency, trust, and investment . . . . .	14,466.26	21,428.80	15,500.58	115,216.22
<i>Taxes and licenses for State</i> . . . . .	5,324.00	5,687.00	6,292.00	30,371.00
<i>Taxes for county</i> . . . . .	3,112.75	4,881.62	4,683.37	26,148.32
<i>Reimbursements for grade crossings</i> . . . . .	—	—	—	—
<i>Sinking and other permanent funds</i> . . . . .	5,416.31	10,101.58	3,622.01	58,308.10
<i>All other</i> . . . . .	613.20	758.60	903.20	388.80
RECAPITULATION.				
Revenue and offsets to outlays . . . . .	\$238,101.99	\$202,505.87	\$174,073.54	\$812,378.82
Premiums . . . . .	—	—	—	—
Municipal indebtedness . . . . .	79,000.00	—	—	—
Transfers and refunds . . . . .	1,239.29	1,210.87	5,569.66	27,565.56
Agency, trust, and investment . . . . .	14,466.26	21,428.80	15,500.58	115,216.22
Total receipts . . . . .	\$332,807.54	\$225,145.54	\$195,143.78	\$955,160.60
Balance on hand, including funds . . . . .	63,183.91	81,277.94	149,217.19	347,876.40
GRAND TOTAL . . . . .	\$395,991.45	\$306,423.48	\$344,360.97	\$1,303,037.00

## Graded According to Population of 1945 — Continued.

PAYMENTS.	Bellingham POPULATION 3,494	Barre POPULATION 3,485	Wilbraham POPULATION 3,442	Hull POPULATION 3,388
Maintenance . . . . .	\$188,083.02	\$161,819.02	\$140,115.90	\$686,398.77
<i>Departmental</i> . . . . .	181,574.21	158,790.03	135,034.84	540,568.61
General government . . . . .	12,342.66	10,207.83	8,561.48	43,405.78
Protection of persons and property . . . . .	11,398.36	6,530.89	8,200.17	135,277.52
Health and sanitation . . . . .	3,391.31	7,005.89	6,123.63	51,266.07
Highways . . . . .	25,379.06	42,574.05	18,035.75	83,986.44
Charities . . . . .	67,578.95	21,327.67	24,109.03	67,401.40
Veterans' benefits . . . . .	2,711.87	1,971.85	641.58	9,349.55
Schools . . . . .	55,628.04	63,269.91	65,422.07	107,186.67
Libraries . . . . .	703.93	2,360.80	1,616.34	4,264.93
Recreation . . . . .	116.51	1,578.92	538.11	13,585.85
Pensions . . . . .	—	—	—	17,172.00
Unclassified . . . . .	2,323.52	1,962.22	1,786.68	7,672.40
<i>Public service enterprises</i> . . . . .	5,890.27	2,042.09	4,488.27	143,068.09
Electric light . . . . .	—	—	—	143,068.09
Water . . . . .	5,890.27	2,016.14	4,488.27	—
All other . . . . .	—	25.95	—	—
<i>Cemeteries</i> . . . . .	618.54	986.90	592.79	2,447.07
<i>Administration of trust funds</i> . . . . .	—	—	—	315.00
Interest . . . . .	7,255.17	500.00	1,627.50	1,762.42
<i>Loans, general purposes</i> . . . . .	1,784.57	62.50	—	1,762.42
<i>Loans, public service enterprises</i> . . . . .	5,470.60	437.50	1,627.50	—
<i>Loans, cemeteries</i> . . . . .	—	—	—	—
Outlays . . . . .	459.40	12,122.94	1,905.10	15,351.10
<i>Departmental</i> . . . . .	459.40	9,244.95	1,905.10	14,732.59
General government . . . . .	—	—	—	2,000.00
Protection of persons and property . . . . .	400.00	52.95	—	4,303.00
Health and sanitation . . . . .	—	—	—	1,492.54
Highways . . . . .	—	6,986.96	1,905.10	6,937.05
Charities . . . . .	—	—	—	—
Schools . . . . .	59.40	893.44	—	—
Libraries . . . . .	—	—	—	—
Recreation . . . . .	—	1,311.60	—	—
Unclassified . . . . .	—	—	—	—
<i>Public service enterprises</i> . . . . .	—	2,877.99	—	618.51
Electric light . . . . .	—	—	—	618.51
Water . . . . .	—	2,877.99	—	—
All other . . . . .	—	—	—	—
<i>Cemeteries</i> . . . . .	—	—	—	—
Municipal indebtedness . . . . .	152,350.00	14,000.00	5,000.00	113,372.60
<i>From sinking funds</i> . . . . .	—	—	—	—
<i>From revenue and other sources</i> . . . . .	27,350.00	4,000.00	5,000.00	13,372.60
<i>Bonds refunded, current year</i> . . . . .	—	—	—	—
<i>Temporary loans (including revenue loans)</i> . . . . .	125,000.00	10,000.00	—	100,000.00
<i>Warrants or orders, previous years</i> . . . . .	—	—	—	—
Transfers . . . . .	277.30	914.88	5,048.00	25,600.00
<i>To sinking funds from revenue</i> . . . . .	—	—	—	—
<i>All other</i> . . . . .	277.30	914.88	5,048.00	25,600.00
Refunds . . . . .	961.99	295.99	521.66	1,965.56
Agency, trust, and investment . . . . .	13,214.87	21,056.31	20,695.12	137,958.98
<i>Taxes and licenses for State</i> . . . . .	5,324.00	5,687.00	6,292.00	30,371.00
<i>Taxes for county</i> . . . . .	3,112.75	4,881.62	4,683.37	26,148.32
<i>Expenditures for grade crossings</i> . . . . .	—	—	—	—
<i>Sinking and other permanent funds</i> . . . . .	4,167.32	9,729.09	8,814.75	81,044.26
<i>All other</i> . . . . .	610.80	758.60	905.00	395.40
RECAPITULATION.				
Maintenance and interest . . . . .	\$195,338.19	\$162,319.02	\$141,743.40	\$688,161.19
Permanent debt (except from sinking funds) . . . . .	27,350.00	4,000.00	5,000.00	13,372.60
Sinking fund requirements from revenue . . . . .	—	—	—	—
Outlays . . . . .	459.40	12,122.94	1,905.10	15,351.10
Permanent debt from sinking funds . . . . .	—	—	—	—
Bonds refunded, current year . . . . .	—	—	—	—
Temporary loans . . . . .	125,000.00	10,000.00	—	100,000.00
Transfers (except to sinking funds) and refunds . . . . .	1,239.29	1,210.87	5,569.66	27,565.56
Agency, trust, and investment . . . . .	13,214.87	21,056.31	20,695.12	137,958.98
Total payments . . . . .	\$362,601.75	\$210,709.14	\$174,913.28	\$982,409.43
Balance on hand, including funds . . . . .	33,389.70	95,714.34	169,447.69	320,627.57
GRAND TOTAL . . . . .	\$395,991.45	\$306,423.48	\$344,360.97	\$1,303,037.00

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Medway POPULATION 3,363	Hopedale POPULATION 3,317	Holliston POPULATION 3,311	North Brookfield POPULATION 3,121
REVENUE.	\$218,934.15	\$194,845.52	\$201,649.48	\$184,512.54
General . . . . .	165,576.58	177,402.84	167,919.98	135,968.09
<i>Taxes</i> . . . . .	126,554.79	161,634.66	134,604.66	99,556.31
Property, poll, and income . . . . .	116,442.86	70,886.45	126,467.81	91,082.75
Corporation, bank, etc. . . . .	10,111.93	90,748.21	8,136.85	8,473.56
<i>Licenses and permits</i> . . . . .	3,325.50	32.00	307.27	1,525.00
<i>Fines and forfeits</i> . . . . .	414.60	—	15.00	115.00
<i>Grants and gifts</i> . . . . .	35,281.69	15,736.18	32,993.05	34,771.78
For expenses . . . . .	35,281.69	15,736.18	32,993.05	34,771.78
For outlays . . . . .	—	—	—	—
All other . . . . .	—	—	—	—
Commercial . . . . .	53,357.57	17,442.68	33,729.50	48,544.45
<i>Special assessments</i> . . . . .	170.19	—	—	—
To meet expenses . . . . .	—	—	—	—
To meet outlays . . . . .	170.19	—	—	—
<i>Privileges</i> . . . . .	3,538.25	4,311.20	4,172.60	3,452.85
<i>Departmental</i> . . . . .	33,256.25	10,237.78	28,384.23	28,877.23
General government . . . . .	2,550.95	2,003.36	32.95	1,363.00
Protection of persons and property . . . . .	91.23	58.92	83.00	166.25
Health and sanitation . . . . .	609.85	631.50	838.57	485.14
Highways . . . . .	3,946.95	85.55	6,076.91	3,346.34
Charities . . . . .	25,736.28	6,253.84	19,783.10	22,683.92
Veterans' benefits . . . . .	191.50	150.00	80.00	180.00
Schools . . . . .	65.00	851.49	1,329.70	398.66
Libraries . . . . .	64.49	203.12	160.00	253.92
Recreation . . . . .	—	—	—	—
Unclassified . . . . .	—	—	—	—
<i>Public service enterprises</i> . . . . .	15,552.75	—	—	13,018.84
Electric light . . . . .	—	—	—	—
Water . . . . .	15,552.75	—	—	13,018.84
All other . . . . .	—	—	—	—
<i>Cemeteries</i> . . . . .	—	5.88	—	2,076.98
<i>Interest</i> . . . . .	840.13	2,887.82	1,172.67	1,118.55
On sinking funds . . . . .	—	—	—	—
On trust and investment funds . . . . .	275.00	2,805.17	284.59	188.03
All other . . . . .	565.13	82.65	888.08	930.52
NON-REVENUE.	\$69,730.70	\$110,982.56	\$20,217.08	\$13,163.72
Offsets to outlays . . . . .	—	—	—	—
<i>Departmental</i> . . . . .	—	—	—	—
<i>Public service enterprises</i> . . . . .	—	—	—	—
<i>Cemeteries</i> . . . . .	—	—	—	—
Municipal indebtedness . . . . .	50,000.00	75,000.00	—	—
<i>Loans, general purposes</i> . . . . .	—	—	—	—
<i>Loans, public service enterprises</i> . . . . .	—	—	—	—
<i>Loans, cemeteries</i> . . . . .	—	—	—	—
<i>Bonds refunded, current year</i> . . . . .	—	—	—	—
<i>Temporary loans (including revenue loans)</i> . . . . .	50,000.00	75,000.00	—	—
<i>Unpaid warrants or orders, current year</i> . . . . .	—	—	—	—
<i>Premiums</i> . . . . .	—	—	—	—
Transfers . . . . .	275.00	2,771.11	214.02	163.86
<i>From sinking funds</i> . . . . .	—	—	—	—
All other . . . . .	275.00	2,771.11	214.02	163.86
Refunds . . . . .	302.91	21.34	295.70	121.91
Agency, trust, and investment . . . . .	19,152.79	33,190.11	19,707.36	12,877.95
<i>Taxes and licenses for State</i> . . . . .	6,413.00	13,310.00	7,381.00	5,203.00
<i>Taxes for county</i> . . . . .	3,749.44	11,425.06	4,721.22	4,466.16
<i>Reimbursements for grade crossings</i> . . . . .	—	—	—	—
<i>Sinking and other permanent funds</i> . . . . .	8,090.55	7,867.65	6,800.14	2,498.99
All other . . . . .	899.80	587.40	805.00	709.80
RECAPITULATION.				
Revenue and offsets to outlays . . . . .	\$218,934.15	\$194,845.52	\$201,649.48	\$184,512.54
Premiums . . . . .	—	—	—	—
Municipal indebtedness . . . . .	50,000.00	75,000.00	—	—
Transfers and refunds . . . . .	577.91	2,792.45	509.72	285.77
Agency, trust, and investment . . . . .	19,152.79	33,190.11	19,707.36	12,877.95
Total receipts . . . . .	\$288,664.85	\$305,828.08	\$221,866.56	\$197,676.26
Balance on hand, including funds . . . . .	22,844.90	94,883.93	101,638.00	46,561.67
GRAND TOTAL . . . . .	\$311,509.75	\$400,712.01	\$323,504.56	\$244,237.93



## Graded According to Population of 1945 — Continued.

PAYMENTS.	Medway POPULATION 3,363	Hopedale POPULATION 3,317	Holliston POPULATION 3,311	North Brookfield POPULATION 3,121
<b>Maintenance . . . . .</b>	<b>\$191,268.07</b>	<b>\$165,103.20</b>	<b>\$164,989.41</b>	<b>\$159,726.50</b>
<i>Departmental . . . . .</i>	<i>179,107.93</i>	<i>164,997.32</i>	<i>164,812.21</i>	<i>147,387.19</i>
General government . . . . .	12,519.00	8,696.77	8,893.89	10,925.89
Protection of persons and property . . . . .	10,767.73	30,516.67	13,426.64	9,438.47
Health and sanitation . . . . .	6,309.44	5,693.30	5,924.54	7,314.66
Highways . . . . .	25,809.67	23,686.98	29,504.01	26,937.30
Charities . . . . .	64,485.47	22,430.06	49,774.12	45,370.44
Veterans' benefits . . . . .	1,908.60	602.25	1,301.98	572.92
Schools . . . . .	51,844.83	61,347.50	50,528.06	40,917.19
Libraries . . . . .	1,468.75	6,415.04	1,839.81	3,062.35
Recreation . . . . .	1,351.20	5,091.61	1,050.22	132.37
Pensions . . . . .	—	—	—	—
Unclassified . . . . .	2,643.24	517.14	2,568.94	2,715.60
<i>Public service enterprises . . . . .</i>	<i>12,160.14</i>	<i>—</i>	<i>—</i>	<i>10,138.93</i>
Electric light . . . . .	—	—	—	—
Water . . . . .	12,160.14	—	—	10,138.93
All other . . . . .	—	—	—	—
<i>Cemeteries . . . . .</i>	<i>—</i>	<i>105.88</i>	<i>177.20</i>	<i>2,200.38</i>
<i>Administration of trust funds . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Interest . . . . .</b>	<b>1,691.09</b>	<b>1,138.31</b>	<b>282.50</b>	<b>277.49</b>
<i>Loans, general purposes . . . . .</i>	<i>1,303.59</i>	<i>1,138.31</i>	<i>282.50</i>	<i>277.49</i>
<i>Loans, public service enterprises . . . . .</i>	<i>387.50</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays . . . . .</b>	<b>9,041.14</b>	<b>26,727.09</b>	<b>800.15</b>	<b>174.61</b>
<i>Departmental . . . . .</i>	<i>1,504.30</i>	<i>26,727.09</i>	<i>800.15</i>	<i>174.61</i>
General government . . . . .	—	—	505.00	—
Protection of persons and property . . . . .	—	16,598.50	295.15	—
Health and sanitation . . . . .	—	—	—	—
Highways . . . . .	—	9,001.80	—	—
Charities . . . . .	—	—	—	—
Schools . . . . .	1,504.30	437.41	—	174.61
Libraries . . . . .	—	—	—	—
Recreation . . . . .	—	—	—	—
Unclassified . . . . .	—	689.38	—	—
<i>Public service enterprises . . . . .</i>	<i>7,536.84</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light . . . . .	—	—	—	—
Water . . . . .	7,536.84	—	—	—
All other . . . . .	—	—	—	—
<i>Cemeteries . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness . . . . .</b>	<b>60,500.00</b>	<b>81,000.00</b>	<b>5,000.00</b>	<b>1,100.00</b>
<i>From sinking funds . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources . . . . .</i>	<i>10,500.00</i>	<i>6,000.00</i>	<i>5,000.00</i>	<i>1,100.00</i>
<i>Bonds refunded, current year . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans) . . . . .</i>	<i>50,000.00</i>	<i>75,000.00</i>	<i>—</i>	<i>—</i>
<i>Warrants or orders, previous years . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers . . . . .</b>	<b>275.00</b>	<b>2,771.11</b>	<b>214.02</b>	<b>163.86</b>
<i>To sinking funds from revenue . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other . . . . .</i>	<i>275.00</i>	<i>2,771.11</i>	<i>214.02</i>	<i>163.86</i>
<b>Refunds . . . . .</b>	<b>302.91</b>	<b>21.34</b>	<b>295.70</b>	<b>121.91</b>
<b>Agency, trust, and investment . . . . .</b>	<b>18,697.32</b>	<b>33,240.30</b>	<b>19,728.53</b>	<b>13,082.28</b>
<i>Taxes and licenses for State . . . . .</i>	<i>6,413.00</i>	<i>13,310.00</i>	<i>7,381.00</i>	<i>5,203.00</i>
<i>Taxes for county . . . . .</i>	<i>3,749.44</i>	<i>11,425.06</i>	<i>4,721.22</i>	<i>4,466.16</i>
<i>Expenditures for grade crossings . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds . . . . .</i>	<i>7,635.08</i>	<i>7,896.04</i>	<i>6,823.11</i>	<i>2,662.52</i>
<i>All other . . . . .</i>	<i>899.80</i>	<i>609.20</i>	<i>803.20</i>	<i>750.60</i>

## RECAPITULATION.

Maintenance and interest . . . . .	\$192,959.16	\$166,241.51	\$165,271.91	\$160,003.99
Permanent debt (except from sinking funds) . . . . .	10,500.00	6,000.00	5,000.00	1,100.00
Sinking fund requirements from revenue . . . . .	—	—	—	—
Outlays . . . . .	9,041.14	26,727.09	800.15	174.61
Permanent debt from sinking funds . . . . .	—	—	—	—
Bonds refunded, current year . . . . .	—	—	—	—
Temporary loans . . . . .	50,000.00	75,000.00	—	—
Transfers (except to sinking funds) and refunds . . . . .	577.91	2,792.45	509.72	285.77
Agency, trust, and investment . . . . .	18,697.32	33,240.30	19,728.53	13,082.28
<b>Total payments . . . . .</b>	<b>\$281,775.53</b>	<b>\$310,001.35</b>	<b>\$191,310.31</b>	<b>\$174,646.65</b>
<i>Balance on hand, including funds . . . . .</i>	<i>29,734.22</i>	<i>90,710.66</i>	<i>132,194.25</i>	<i>69,591.28</i>
<b>GRAND TOTAL . . . . .</b>	<b>\$311,509.75</b>	<b>\$400,712.01</b>	<b>\$323,504.56</b>	<b>\$244,237.93</b>

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Pepperell POPULATION 3,119	Norton POPULATION 3,096	North Reading POPULATION 3,089	Deerfield POPULATION 3,083
REVENUE.	\$207,416.12	\$175,396.43	\$206,005.96	\$174,821.06
General . . . . .	162,732.66	132,936.40	160,241.81	147,495.73
Taxes . . . . .	111,012.64	93,819.01	124,305.02	113,075.95
Property, poll, and income . . . . .	96,526.30	84,295.48	119,008.56	103,627.08
Corporation, bank, etc. . . . .	14,486.34	9,523.53	5,296.46	9,448.87
Licenses and permits . . . . .	2,977.50	3,679.99	4,346.00	3,201.00
Fines and forfeits . . . . .	35.60	202.00	35.00	255.00
Grants and gifts . . . . .	47,956.92	35,235.40	31,555.79	30,481.18
For expenses . . . . .	47,956.92	35,235.40	31,555.79	30,481.18
For outlays . . . . .	—	—	—	—
All other . . . . .	750.00	—	—	482.60
Commercial . . . . .	44,683.46	42,460.03	45,764.15	27,325.33
Special assessments . . . . .	—	—	792.48	5,345.19
To meet expenses . . . . .	—	—	792.48	5,345.19
To meet outlays . . . . .	—	—	—	—
Privileges . . . . .	3,189.15	4,213.97	3,296.87	3,923.89
Departmental . . . . .	30,277.96	16,719.64	21,541.82	16,183.42
General government . . . . .	31.45	25.90	199.20	24.05
Protection of persons and property . . . . .	37.36	63.72	341.48	467.28
Health and sanitation . . . . .	885.27	—	137.34	1,054.57
Highways . . . . .	3,652.44	2,875.60	4,607.63	823.26
Charities . . . . .	24,378.31	12,825.56	14,899.04	9,096.31
Veterans' benefits . . . . .	632.50	145.25	488.45	270.00
Schools . . . . .	538.60	69.07	394.08	4,110.45
Libraries . . . . .	85.50	—	67.60	—
Recreation . . . . .	—	—	—	—
Unclassified . . . . .	36.53	1,714.54	407.00	337.50
Public service enterprises . . . . .	8,313.73	19,553.16	16,712.55	—
Electric light . . . . .	—	—	—	—
Water . . . . .	8,313.73	19,553.16	16,712.55	—
All other . . . . .	—	—	—	—
Cemeteries . . . . .	228.50	423.55	1,405.91	44.46
Interest . . . . .	2,674.12	1,549.71	2,014.52	1,828.37
On sinking funds . . . . .	—	—	—	—
On trust and investment funds . . . . .	1,719.97	758.92	395.97	—
All other . . . . .	954.15	790.79	1,618.55	1,828.37
NON-REVENUE.	\$55,559.16	\$83,230.38	\$33,558.40	\$41,445.61
Offsets to outlays . . . . .	—	—	—	—
Departmental . . . . .	—	—	—	—
Public service enterprises . . . . .	—	—	—	—
Cemeteries . . . . .	—	—	—	—
Municipal indebtedness . . . . .	—	—	7,625.00	6,090.47
Loans, general purposes . . . . .	—	—	—	—
Loans, public service enterprises . . . . .	—	—	—	—
Loans, cemeteries . . . . .	—	—	—	—
Bonds refunded, current year . . . . .	—	—	—	—
Temporary loans (including revenue loans) . . . . .	—	—	7,625.00	6,000.00
Unpaid warrants or orders, current year . . . . .	—	—	—	90.47
Premiums . . . . .	—	—	—	—
Transfers . . . . .	38,717.45	35,691.62	10,518.13	10,000.00
From sinking funds . . . . .	—	—	—	—
All other . . . . .	38,717.45	35,691.62	10,518.13	10,000.00
Refunds . . . . .	272.06	298.18	616.13	243.77
Agency, trust, and investment . . . . .	16,569.65	47,240.58	14,799.14	25,111.37
Taxes and licenses for State . . . . .	5,818.00	4,719.00	4,961.00	8,107.00
Taxes for county . . . . .	3,715.06	4,252.11	3,173.28	10,171.19
Reimbursements for grade crossings . . . . .	—	—	—	—
Sinking and other permanent funds . . . . .	6,366.79	33,222.93	5,598.26	6,093.08
All other . . . . .	669.80	5,046.54	1,066.60	740.10
RECAPITULATION.				
Revenue and offsets to outlays . . . . .	\$207,416.12	\$175,396.43	\$206,005.96	\$174,821.06
Premiums . . . . .	—	—	7,625.00	6,090.47
Municipal indebtedness . . . . .	—	—	11,134.26	10,243.77
Transfers and refunds . . . . .	38,989.51	35,989.80	14,799.14	25,111.37
Agency, trust, and investment . . . . .	16,569.65	47,240.58	—	—
Total receipts . . . . .	\$262,975.28	\$258,626.81	\$239,564.36	\$216,266.67
Balance on hand, including funds . . . . .	115,453.15	83,706.97	44,867.90	91,188.26
GRAND TOTAL . . . . .	\$378,428.43	\$342,333.78	\$284,432.26	\$307,454.93

1 Includes \$399.54 from administration of trust funds.

## Graded According to Population of 1945 — Continued.

PAYMENTS.	Pepperell POPULATION 3,119	Norton POPULATION 3,096	North Reading POPULATION 3,089	Deerfield POPULATION 3,083
<b>Maintenance . . . . .</b>	<b>\$174,399.56</b>	<b>\$149,836.30</b>	<b>\$156,048.81</b>	<b>\$145,425.30</b>
<i>Departmental . . . . .</i>	<i>166,347.85</i>	<i>139,959.50</i>	<i>146,435.99</i>	<i>145,257.76</i>
General government . . . . .	8,203.76	8,742.71	11,719.69	8,634.50
Protection of persons and property . . . . .	8,566.97	8,253.18	17,430.29	6,813.83
Health and sanitation . . . . .	3,244.00	4,196.76	3,262.99	4,102.10
Highways . . . . .	30,523.33	19,168.99	22,298.36	26,802.62
Charities . . . . .	62,227.19	39,221.05	33,776.05	29,128.05
Veterans' benefits . . . . .	1,733.00	674.00	1,539.84	453.42
Schools . . . . .	46,248.70	55,276.79	51,356.12	63,401.49
Libraries . . . . .	2,956.00	1,000.00	1,132.66	2,659.80
Recreation . . . . .	291.51	148.17	197.99	417.77
Pensions . . . . .	—	—	—	—
Unclassified . . . . .	2,353.39	3,277.85	3,722.00	2,844.18
<i>Public service enterprises . . . . .</i>	<i>7,093.48</i>	<i>8,630.46</i>	<i>8,108.70</i>	<i>—</i>
Electric light . . . . .	—	—	—	—
Water . . . . .	7,093.48	8,630.46	8,108.70	—
All other . . . . .	—	—	—	—
<i>Cemeteries . . . . .</i>	<i>958.23</i>	<i>845.25</i>	<i>1,504.12</i>	<i>167.54</i>
<i>Administration of trust funds . . . . .</i>	<i>—</i>	<i>401.09</i>	<i>—</i>	<i>—</i>
<b>Interest . . . . .</b>	<b>187.50</b>	<b>1,585.00</b>	<b>3,192.87</b>	<b>1,772.50</b>
<i>Loans, general purposes . . . . .</i>	<i>187.50</i>	<i>12.50</i>	<i>239.37</i>	<i>1,772.50</i>
<i>Loans, public service enterprises . . . . .</i>	<i>—</i>	<i>1,572.50</i>	<i>2,953.50</i>	<i>—</i>
<i>Loans, cemeteries . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays . . . . .</b>	<b>3,308.11</b>	<b>6,267.99</b>	<b>830.13</b>	<b>1,284.92</b>
<i>Departmental . . . . .</i>	<i>839.17</i>	<i>267.99</i>	<i>830.13</i>	<i>1,284.92</i>
General government . . . . .	—	—	169.60	—
Protection of persons and property . . . . .	—	—	256.83	221.97
Health and sanitation . . . . .	—	—	—	777.95
Highways . . . . .	574.32	—	200.00	285.00
Charities . . . . .	—	—	—	—
Schools . . . . .	264.85	267.99	203.70	—
Libraries . . . . .	—	—	—	—
Recreation . . . . .	—	—	—	—
Unclassified . . . . .	—	—	—	—
<i>Public service enterprises . . . . .</i>	<i>2,468.94</i>	<i>6,000.00</i>	<i>—</i>	<i>—</i>
Electric light . . . . .	—	—	—	—
Water . . . . .	2,468.94	6,000.00	—	—
All other . . . . .	—	—	—	—
<i>Cemeteries . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness . . . . .</b>	<b>5,000.00</b>	<b>5,000.00</b>	<b>20,938.23</b>	<b>13,020.80</b>
<i>From sinking funds . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources . . . . .</i>	<i>5,000.00</i>	<i>5,000.00</i>	<i>13,913.23</i>	<i>8,000.00</i>
<i>Bonds refunded, current year . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans) . . . . .</i>	<i>—</i>	<i>—</i>	<i>7,025.00</i>	<i>5,000.00</i>
<i>Warrants or orders, previous years . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>20.80</i>
<b>Transfers . . . . .</b>	<b>38,717.45</b>	<b>35,691.62</b>	<b>10,518.13</b>	<b>10,000.00</b>
<i>To sinking funds from revenue . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other . . . . .</i>	<i>38,717.45</i>	<i>35,691.62</i>	<i>10,518.13</i>	<i>10,000.00</i>
<b>Refunds . . . . .</b>	<b>272.06</b>	<b>298.18</b>	<b>616.13</b>	<b>243.77</b>
<b>Agency, trust, and investment . . . . .</b>	<b>54,393.68</b>	<b>82,634.61</b>	<b>24,561.86</b>	<b>35,295.91</b>
<i>Taxes and licenses for State . . . . .</i>	<i>5,818.00</i>	<i>4,719.00</i>	<i>4,961.00</i>	<i>8,107.00</i>
<i>Taxes for county . . . . .</i>	<i>3,715.06</i>	<i>4,252.11</i>	<i>3,173.28</i>	<i>10,171.19</i>
<i>Expenditures for grade crossings . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds . . . . .</i>	<i>44,190.82</i>	<i>68,560.21</i>	<i>15,360.98</i>	<i>16,277.62</i>
<i>All other . . . . .</i>	<i>669.80</i>	<i>5,103.29</i>	<i>1,066.60</i>	<i>740.10</i>

## RECAPITULATION.

Maintenance and interest . . . . .	\$174,587.06	\$151,421.30	\$159,241.68	\$147,197.80
Permanent debt (except from sinking funds) . . . . .	5,000.00	5,000.00	13,913.23	8,000.00
Sinking fund requirements from revenue . . . . .	—	—	—	—
Outlays . . . . .	3,308.11	6,267.99	830.13	1,284.92
Permanent debt from sinking funds . . . . .	—	—	—	—
Bonds refunded, current year . . . . .	—	—	—	—
Temporary loans . . . . .	—	—	7,025.00	5,020.80
Transfers (except to sinking funds) and refunds . . . . .	38,989.51	35,989.80	11,134.26	10,243.77
Agency, trust, and investment . . . . .	54,393.68	82,634.61	24,561.86	35,295.91
<b>Total payments . . . . .</b>	<b>\$276,278.36</b>	<b>\$281,313.70</b>	<b>\$216,706.16</b>	<b>\$207,043.20</b>
<i>Balance on hand, including funds . . . . .</i>	<i>102,150.07</i>	<i>61,020.08</i>	<i>67,726.10</i>	<i>100,411.73</i>
<b>GRAND TOTAL . . . . .</b>	<b>\$378,428.43</b>	<b>\$342,333.78</b>	<b>\$284,432.26</b>	<b>\$307,454.93</b>

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Charlton POPULATION 3,051	Lancaster POPULATION 3,037	Rehoboth POPULATION 3,036	Dighton POPULATION 3,021
<b>REVENUE.</b>	<b>\$151,375.25</b>	<b>\$193,827.34</b>	<b>\$145,121.65</b>	<b>\$202,050.65</b>
<b>General . . . . .</b>	<b>125,398.50</b>	<b>144,278.96</b>	<b>123,454.89</b>	<b>152,236.56</b>
<i>Taxes . . . . .</i>	<i>81,733.48</i>	<i>102,466.98</i>	<i>77,903.14</i>	<i>123,933.45</i>
Property, poll, and income . . . . .	71,080.44	97,451.50	70,624.06	97,590.88
Corporation, bank, etc. . . . .	10,653.04	5,015.48	7,279.08	26,342.57
<i>Licenses and permits . . . . .</i>	<i>844.50</i>	<i>88.50</i>	<i>1,071.00</i>	<i>347.64</i>
<i>Fines and forfeits . . . . .</i>	<i>692.00</i>	<i>11.10</i>	<i>524.20</i>	<i>50.00</i>
<i>Grants and gifts . . . . .</i>	<i>42,128.52</i>	<i>41,482.38</i>	<i>43,956.55</i>	<i>27,905.47</i>
For expenses . . . . .	42,128.52	41,482.38	43,956.55	27,905.47
For outlays . . . . .	—	—	—	—
<i>All other . . . . .</i>	<i>—</i>	<i>230.00</i>	<i>—</i>	<i>—</i>
<b>Commercial . . . . .</b>	<b>25,976.75</b>	<b>49,548.38</b>	<b>21,666.76</b>	<b>49,814.09</b>
<i>Special assessments . . . . .</i>	<i>—</i>	<i>—</i>	<i>163.10</i>	<i>—</i>
To meet expenses . . . . .	—	—	163.10	—
To meet outlays . . . . .	—	—	—	—
<i>Privileges . . . . .</i>	<i>3,365.11</i>	<i>3,283.11</i>	<i>4,607.64</i>	<i>3,936.99</i>
<i>Departmental . . . . .</i>	<i>20,078.49</i>	<i>25,455.43</i>	<i>16,200.23</i>	<i>45,656.22</i>
General government . . . . .	65.95	42.13	—	127.07
Protection of persons and property . . . . .	107.90	204.00	33.20	15,179.85
Health and sanitation . . . . .	278.71	90.00	65.00	890.63
Highways . . . . .	6,461.90	1,318.88	3,118.00	1,603.60
Charities . . . . .	12,661.68	22,150.67	12,301.03	11,867.65
Veterans' benefits . . . . .	—	857.00	—	265.00
Schools . . . . .	485.35	410.14	—	15,681.52
Libraries . . . . .	17.00	139.72	—	36.80
Recreation . . . . .	—	—	—	—
Unclassified . . . . .	—	242.89	683.00	4.10
<i>Public service enterprises . . . . .</i>	<i>—</i>	<i>12,777.49</i>	<i>—</i>	<i>—</i>
Electric light . . . . .	—	—	—	—
Water . . . . .	—	12,777.49	—	—
All other . . . . .	—	—	—	—
<i>Cemeteries . . . . .</i>	<i>659.70</i>	<i>3,712.18</i>	<i>—</i>	<i>—</i>
<i>Interest . . . . .</i>	<i>1,873.45</i>	<i>4,320.17</i>	<i>695.79</i>	<i>220.88</i>
On sinking funds . . . . .	—	—	—	—
On trust and investment funds . . . . .	1,006.84	3,765.33	9.66	20.10
All other . . . . .	866.61	554.84	686.13	200.78
<b>NON-REVENUE.</b>	<b>\$43,644.78</b>	<b>\$63,727.22</b>	<b>\$32,925.87</b>	<b>\$24,699.36</b>
<b>Offsets to outlays . . . . .</b>	<b>149.00</b>	<b>310.00</b>	<b>—</b>	<b>—</b>
<i>Departmental . . . . .</i>	<i>149.00</i>	<i>310.00</i>	<i>—</i>	<i>—</i>
<i>Public service enterprises . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness . . . . .</b>	<b>27,250.00</b>	<b>—</b>	<b>16,150.00</b>	<b>—</b>
<i>Loans, general purposes . . . . .</i>	<i>7,500.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans) . . . . .</i>	<i>19,750.00</i>	<i>—</i>	<i>16,150.00</i>	<i>—</i>
<i>Unpaid warrants or orders, current year . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers . . . . .</b>	<b>1,269.44</b>	<b>32,370.71</b>	<b>550.80</b>	<b>20.10</b>
<i>From sinking funds . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other . . . . .</i>	<i>1,269.44</i>	<i>32,370.71</i>	<i>550.80</i>	<i>20.10</i>
<b>Refunds . . . . .</b>	<b>187.35</b>	<b>388.17</b>	<b>32.71</b>	<b>105.14</b>
<b>Agency, trust, and investment . . . . .</b>	<b>14,788.99</b>	<b>30,658.34</b>	<b>16,192.36</b>	<b>24,574.12</b>
<i>Taxes and licenses for State . . . . .</i>	<i>4,114.00</i>	<i>4,719.00</i>	<i>5,687.00</i>	<i>6,655.00</i>
<i>Taxes for county . . . . .</i>	<i>3,531.38</i>	<i>4,050.70</i>	<i>5,124.33</i>	<i>5,996.56</i>
<i>Reimbursements for grade crossings . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds . . . . .</i>	<i>6,066.61</i>	<i>21,149.64</i>	<i>4,053.23</i>	<i>11,167.76</i>
<i>All other . . . . .</i>	<i>1,077.00</i>	<i>739.00</i>	<i>1,327.80</i>	<i>754.80</i>
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays . . . . .	\$151,524.25	\$194,137.34	\$145,121.65	\$202,050.65
Premiums . . . . .	—	—	16,150.00	—
Municipal indebtedness . . . . .	27,250.00	—	—	—
Transfers and refunds . . . . .	1,456.79	32,758.88	583.51	125.24
Agency, trust, and investment . . . . .	14,788.99	30,658.34	16,192.36	24,574.12
<b>Total receipts . . . . .</b>	<b>\$195,020.03</b>	<b>\$257,554.56</b>	<b>\$178,047.52</b>	<b>\$226,750.01</b>
<i>Balance on hand, including funds . . . . .</i>	<i>50,061.48</i>	<i>93,715.18</i>	<i>74,713.54</i>	<i>77,541.66</i>
<b>GRAND TOTAL . . . . .</b>	<b>\$245,081.51</b>	<b>\$351,269.74</b>	<b>\$252,761.06</b>	<b>\$304,291.67</b>



## Graded According to Population of 1945 — Continued.

PAYMENTS.	Charlton POPULATION 3,051	Lancaster POPULATION 3,037	Rehoboth POPULATION 3,036	Dighton POPULATION 3,021
<b>Maintenance . . . . .</b>	<b>\$136,196.27</b>	<b>\$167,327.56</b>	<b>\$126,297.16</b>	<b>\$174,425.77</b>
<i>Departmental . . . . .</i>	<i>134,711.42</i>	<i>153,329.11</i>	<i>126,297.16</i>	<i>174,216.97</i>
General government . . . . .	7,360.90	7,864.89	5,297.21	9,758.69
Protection of persons and property . . . . .	3,983.03	9,613.12	4,316.14	19,867.23
Health and sanitation . . . . .	4,783.70	5,000.94	4,605.48	7,707.83
Highways . . . . .	35,269.05	22,244.35	30,272.20	17,601.60
Charities . . . . .	32,468.64	57,157.66	36,750.09	34,169.16
Veterans' benefits . . . . .	1,778.50	1,468.41	1,611.76	785.23
Schools . . . . .	46,093.17	41,138.93	41,886.95	80,680.38
Libraries . . . . .	755.11	5,507.67	—	1,391.67
Recreation . . . . .	661.11	234.26	114.12	129.03
Pensions . . . . .	—	—	—	—
Unclassified . . . . .	1,558.21	3,098.88	1,443.21	2,126.10
<i>Public service enterprises . . . . .</i>	<i>—</i>	<i>10,491.00</i>	<i>—</i>	<i>—</i>
Electric light . . . . .	—	—	—	—
Water . . . . .	—	10,491.00	—	—
All other . . . . .	—	—	—	—
<i>Cemeteries . . . . .</i>	<i>1,484.85</i>	<i>3,507.45</i>	<i>—</i>	<i>208.80</i>
<i>Administration of trust funds . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Interest . . . . .</b>	<b>436.90</b>	<b>250.29</b>	<b>1,232.60</b>	<b>1,134.38</b>
<i>Loans, general purposes . . . . .</i>	<i>436.90</i>	<i>49.04</i>	<i>1,232.60</i>	<i>1,134.38</i>
<i>Loans, public service enterprises . . . . .</i>	<i>—</i>	<i>201.25</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays . . . . .</b>	<b>11,880.74</b>	<b>1,292.20</b>	<b>5,588.72</b>	<b>1,679.84</b>
<i>Departmental . . . . .</i>	<i>11,869.74</i>	<i>1,292.20</i>	<i>5,588.72</i>	<i>1,679.84</i>
General government . . . . .	1,954.07	—	—	75.00
Protection of persons and property . . . . .	7,598.50	—	—	444.82
Health and sanitation . . . . .	—	—	—	—
Highways . . . . .	2,102.77	977.20	—	—
Charities . . . . .	—	—	—	—
Schools . . . . .	214.40	—	5,588.72	1,160.02
Libraries . . . . .	—	—	—	—
Recreation . . . . .	—	—	—	—
Unclassified . . . . .	—	315.00	—	—
<i>Public service enterprises . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light . . . . .	—	—	—	—
Water . . . . .	—	—	—	—
All other . . . . .	—	—	—	—
<i>Cemeteries . . . . .</i>	<i>11.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness . . . . .</b>	<b>38,050.00</b>	<b>1,500.00</b>	<b>24,150.00</b>	<b>6,500.00</b>
<i>From sinking funds . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources . . . . .</i>	<i>1,700.00</i>	<i>1,500.00</i>	<i>8,000.00</i>	<i>6,500.00</i>
<i>Bonds refunded, current year . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans) . . . . .</i>	<i>36,350.00</i>	<i>—</i>	<i>16,150.00</i>	<i>—</i>
<i>Warrants or orders, previous years . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers . . . . .</b>	<b>1,269.44</b>	<b>32,370.71</b>	<b>550.80</b>	<b>20.10</b>
<i>To sinking funds from revenue . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other . . . . .</i>	<i>1,269.44</i>	<i>32,370.71</i>	<i>550.80</i>	<i>20.10</i>
<b>Refunds . . . . .</b>	<b>187.35</b>	<b>388.17</b>	<b>32.71</b>	<b>105.14</b>
<b>Agency, trust, and investment . . . . .</b>	<b>14,233.92</b>	<b>58,035.44</b>	<b>16,338.61</b>	<b>24,424.82</b>
<i>Taxes and licenses for State . . . . .</i>	<i>4,114.00</i>	<i>4,719.00</i>	<i>5,687.00</i>	<i>6,655.00</i>
<i>Taxes for county . . . . .</i>	<i>3,531.38</i>	<i>4,050.70</i>	<i>5,124.33</i>	<i>5,996.56</i>
<i>Expenditures for grade crossings . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds . . . . .</i>	<i>5,511.54</i>	<i>48,529.74</i>	<i>4,076.48</i>	<i>11,018.46</i>
<i>All other . . . . .</i>	<i>1,077.00</i>	<i>736.00</i>	<i>1,450.80</i>	<i>754.80</i>
<b>RECAPITULATION.</b>				
Maintenance and interest . . . . .	\$136,633.17	\$167,577.85	\$127,529.76	\$175,560.15
Permanent debt (except from sinking funds) . . . . .	1,700.00	1,500.00	8,000.00	6,500.00
Sinking fund requirements from revenue . . . . .	—	—	—	—
Outlays . . . . .	11,880.74	1,292.20	5,588.72	1,679.84
Permanent debt from sinking funds . . . . .	—	—	—	—
Bonds refunded, current year . . . . .	—	—	—	—
Temporary loans . . . . .	36,350.00	—	16,150.00	—
Transfers (except to sinking funds) and refunds . . . . .	1,456.79	32,758.88	583.51	125.24
Agency, trust, and investment . . . . .	14,233.92	58,035.44	16,338.61	24,424.82
<b>Total payments . . . . .</b>	<b>\$202,254.62</b>	<b>\$261,164.37</b>	<b>\$174,190.60</b>	<b>\$208,290.05</b>
Balance on hand, including funds . . . . .	42,826.89	90,105.37	78,570.46	96,001.62
<b>GRAND TOTAL . . . . .</b>	<b>\$245,081.51</b>	<b>\$351,269.74</b>	<b>\$252,761.06</b>	<b>\$304,291.67</b>

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Hanover POPULATION 3,018	Northborough POPULATION 2,958	Lenox POPULATION 2,951	Kingston POPULATION 2,922
<b>REVENUE.</b>	<b>\$285,118.48</b>	<b>\$152,330.43</b>	<b>\$202,006.93</b>	<b>\$196,027.54</b>
<b>General . . . . .</b>	<b>207,547.05</b>	<b>115,704.10</b>	<b>186,667.60</b>	<b>151,970.58</b>
<i>Taxes . . . . .</i>	<i>174,462.88</i>	<i>79,766.30</i>	<i>166,866.17</i>	<i>127,972.83</i>
Property, poll, and income . . . . .	158,035.70	75,122.45	156,113.33	116,458.66
Corporation, bank, etc. . . . .	16,426.68	4,643.85	10,752.84	11,514.17
<i>Licenses and permits . . . . .</i>	<i>939.42</i>	<i>3,035.00</i>	<i>2,382.50</i>	<i>2,786.50</i>
<i>Fines and forfeits . . . . .</i>	<i>212.90</i>	—	<i>1,266.50</i>	<i>138.00</i>
Grants and gifts . . . . .	31,931.35	32,902.80	16,152.43	21,036.54
For expenses . . . . .	24,959.44	32,902.80	16,152.43	21,036.54
For outlays . . . . .	6,971.91	—	—	—
<i>All other . . . . .</i>	—	—	—	<i>36.71</i>
<b>Commercial . . . . .</b>	<b>77,571.43</b>	<b>36,626.33</b>	<b>15,339.33</b>	<b>44,056.96</b>
<i>Special assessments . . . . .</i>	—	—	—	—
To meet expenses . . . . .	—	—	—	—
To meet outlays . . . . .	—	—	—	—
<i>Privileges . . . . .</i>	<i>7,291.81</i>	<i>3,430.75</i>	<i>3,964.12</i>	<i>3,390.60</i>
<i>Departmental . . . . .</i>	<i>25,305.20</i>	<i>17,340.04</i>	<i>9,876.42</i>	<i>21,693.14</i>
General government . . . . .	12.25	1,709.70	1,406.97	143.07
Protection of persons and property . . . . .	34.89	14.93	19.76	2,325.88
Health and sanitation . . . . .	563.65	—	—	—
Highways . . . . .	6,029.35	1,067.25	992.24	5,121.75
Charities . . . . .	17,120.66	14,277.59	7,350.38	12,873.79
Veterans' benefits . . . . .	120.00	325.00	37.50	—
Schools . . . . .	1,192.73	170.12	69.57	807.68
Libraries . . . . .	167.84	129.48	—	164.07
Recreation . . . . .	—	—	—	130.00
Unclassified . . . . .	63.83	145.97	—	126.90
<i>Public service enterprises . . . . .</i>	<i>39,119.94</i>	<i>10,294.10</i>	—	<i>15,824.80</i>
Electric light . . . . .	—	—	—	—
Water . . . . .	39,119.94	10,294.10	—	15,824.80
All other . . . . .	—	—	—	—
<i>Cemeteries . . . . .</i>	<i>2,118.22</i>	<i>1,371.02</i>	<i>311.00</i>	—
<i>Interest . . . . .</i>	<i>3,736.26</i>	<i>3,690.42</i>	<i>1,187.79</i>	<i>3,148.42</i>
On sinking funds . . . . .	—	—	—	—
On trust and investment funds . . . . .	2,106.07	3,286.57	865.04	2,651.10
All other . . . . .	1,630.19	403.85	322.75	497.32
<b>NON-REVENUE.</b>	<b>\$87,629.23</b>	<b>\$26,637.70</b>	<b>\$82,352.27</b>	<b>\$36,238.47</b>
<b>Offsets to outlays . . . . .</b>	<b>8,180.38</b>	<b>605.96</b>	<b>1,999.14</b>	<b>357.00</b>
<i>Departmental . . . . .</i>	<i>8,180.38</i>	<i>605.96</i>	<i>1,999.14</i>	<i>357.00</i>
<i>Public service enterprises . . . . .</i>	—	—	—	—
<i>Cemeteries . . . . .</i>	—	—	—	—
<b>Municipal indebtedness . . . . .</b>	<b>7,000.00</b>	—	<b>900.00</b>	—
<i>Loans, general purposes . . . . .</i>	—	—	—	—
<i>Loans, public service enterprises . . . . .</i>	—	—	—	—
<i>Loans, cemeteries . . . . .</i>	—	—	—	—
<i>Bonds refunded, current year . . . . .</i>	—	—	—	—
<i>Temporary loans (including revenue loans) . . . . .</i>	<i>7,000.00</i>	—	<i>900.00</i>	—
<i>Unpaid warrants or orders, current year . . . . .</i>	—	—	—	—
<i>Premiums . . . . .</i>	—	—	—	—
<b>Transfers . . . . .</b>	<b>25,137.18</b>	<b>664.26</b>	<b>55,869.12</b>	<b>11,186.86</b>
<i>From sinking funds . . . . .</i>	—	—	—	—
<i>All other . . . . .</i>	<i>25,137.18</i>	<i>664.26</i>	<i>55,869.12</i>	<i>11,186.86</i>
<b>Refunds . . . . .</b>	<b>264.53</b>	<b>245.10</b>	<b>48.51</b>	<b>353.93</b>
<b>Agency, trust, and investment . . . . .</b>	<b>47,047.14</b>	<b>25,122.38</b>	<b>23,535.50</b>	<b>24,340.68</b>
<i>Taxes and licenses for State . . . . .</i>	<i>8,833.00</i>	<i>4,856.00</i>	<i>9,438.00</i>	<i>8,954.00</i>
<i>Taxes for county . . . . .</i>	<i>7,604.89</i>	<i>3,739.11</i>	<i>6,987.82</i>	<i>7,709.07</i>
<i>Reimbursements for grade crossings . . . . .</i>	—	—	—	—
<i>Sinking and other permanent funds . . . . .</i>	<i>28,721.49</i>	<i>16,189.67</i>	<i>6,717.28</i>	<i>6,734.51</i>
<i>All other . . . . .</i>	<i>1,887.76</i>	<i>837.60</i>	<i>392.40</i>	<i>943.10</i>
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays . . . . .	\$293,298.86	\$152,936.39	\$204,006.07	\$196,384.54
Premiums . . . . .	—	—	—	—
Municipal indebtedness . . . . .	7,000.00	—	900.00	—
Transfers and refunds . . . . .	25,401.71	909.36	55,917.63	11,540.79
Agency, trust, and investment . . . . .	47,047.14	25,122.38	23,535.50	24,340.68
<b>Total receipts . . . . .</b>	<b>\$372,747.71</b>	<b>\$178,968.13</b>	<b>\$284,359.20</b>	<b>\$232,266.01</b>
<i>Balance on hand, including funds . . . . .</i>	<i>144,928.95</i>	<i>74,552.93</i>	<i>145,967.06</i>	<i>70,557.54</i>
<b>GRAND TOTAL . . . . .</b>	<b>\$517,676.66</b>	<b>\$253,521.06</b>	<b>\$430,326.26</b>	<b>\$302,823.55</b>

## Graded According to Population of 1945 — Continued.

PAYMENTS.	Hanover POPULATION 3,018	Northborough POPULATION 2,958	Lenox POPULATION 2,951	Kingston POPULATION 2,922
<b>Maintenance . . . . .</b>	<b>\$186,620.08</b>	<b>\$125,491.48</b>	<b>\$155,385.14</b>	<b>\$161,165.69</b>
<i>Departmental . . . . .</i>	<i>172,673.55</i>	<i>117,059.87</i>	<i>152,906.52</i>	<i>154,116.13</i>
General government . . . . .	14,121.28	8,088.78	15,385.15	11,756.59
Protection of persons and property . . . . .	7,540.15	9,668.74	14,210.15	14,693.28
Health and sanitation . . . . .	8,323.45	3,809.66	11,338.62	6,290.40
Highways . . . . .	31,296.31	17,431.23	22,993.03	18,960.38
Charities . . . . .	44,972.67	34,752.27	22,507.14	37,868.88
Veterans' benefits . . . . .	200.91	734.73	291.90	84.80
Schools . . . . .	60,950.15	37,246.98	62,414.27	55,500.69
Libraries . . . . .	1,832.31	2,098.28	421.23	2,567.28
Recreation . . . . .	220.61	263.88	152.23	3,188.92
Pensions . . . . .	—	—	—	—
Unclassified . . . . .	3,215.71	2,965.32	3,192.80	3,204.91
<i>Public service enterprises . . . . .</i>	<i>11,467.51</i>	<i>6,141.97</i>	<i>—</i>	<i>6,515.64</i>
Electric light . . . . .	—	—	—	—
Water . . . . .	11,467.51	6,141.97	—	6,515.64
All other . . . . .	—	—	—	—
<i>Cemeteries . . . . .</i>	<i>2,432.96</i>	<i>2,255.77</i>	<i>2,478.62</i>	<i>444.65</i>
<i>Administration of trust funds . . . . .</i>	<i>46.06</i>	<i>33.87</i>	<i>—</i>	<i>89.27</i>
<b>Interest . . . . .</b>	<b>8,102.50</b>	<b>1,585.26</b>	<b>531.26</b>	<b>240.00</b>
<i>Loans, general purposes . . . . .</i>	<i>515.00</i>	<i>694.76</i>	<i>456.26</i>	<i>30.00</i>
<i>Loans, public service enterprises . . . . .</i>	<i>7,587.50</i>	<i>890.50</i>	<i>75.00</i>	<i>210.00</i>
<i>Loans, cemeteries . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays . . . . .</b>	<b>14,825.24</b>	<b>100.00</b>	<b>4,512.36</b>	<b>3,074.92</b>
<i>Departmental . . . . .</i>	<i>11,963.32</i>	<i>—</i>	<i>4,512.36</i>	<i>398.03</i>
General government . . . . .	215.00	—	110.00	—
Protection of persons and property . . . . .	—	—	—	—
Health and sanitation . . . . .	—	—	600.00	—
Highways . . . . .	11,748.32	—	3,475.46	—
Charities . . . . .	—	—	—	—
Schools . . . . .	—	—	326.90	398.03
Libraries . . . . .	—	—	—	—
Recreation . . . . .	—	—	—	—
Unclassified . . . . .	—	—	—	—
<i>Public service enterprises . . . . .</i>	<i>1,641.32</i>	<i>—</i>	<i>—</i>	<i>2,676.89</i>
Electric light . . . . .	—	—	—	—
Water . . . . .	1,641.32	—	—	2,676.89
All other . . . . .	—	—	—	—
<i>Cemeteries . . . . .</i>	<i>1,220.60</i>	<i>100.00</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness . . . . .</b>	<b>33,000.00</b>	<b>8,725.00</b>	<b>10,900.00</b>	<b>10,000.00</b>
<i>From sinking funds . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources . . . . .</i>	<i>25,000.00</i>	<i>8,725.00</i>	<i>10,000.00</i>	<i>7,000.00</i>
<i>Bonds refunded, current year . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans) . . . . .</i>	<i>8,000.00</i>	<i>—</i>	<i>900.00</i>	<i>3,000.00</i>
<i>Warrants or orders, previous years . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers . . . . .</b>	<b>25,137.18</b>	<b>664.26</b>	<b>55,869.12</b>	<b>11,186.86</b>
<i>To sinking funds from revenue . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other . . . . .</i>	<i>25,137.18</i>	<i>664.26</i>	<i>55,869.12</i>	<i>11,186.86</i>
<b>Refunds . . . . .</b>	<b>264.53</b>	<b>245.10</b>	<b>48.51</b>	<b>353.93</b>
<b>Agency, trust, and investment . . . . .</b>	<b>71,185.21</b>	<b>26,571.31</b>	<b>78,535.50</b>	<b>35,482.93</b>
<i>Taxes and licenses for State . . . . .</i>	<i>8,833.00</i>	<i>4,356.00</i>	<i>9,438.00</i>	<i>8,951.00</i>
<i>Taxes for county . . . . .</i>	<i>7,604.89</i>	<i>3,739.11</i>	<i>6,987.82</i>	<i>7,709.07</i>
<i>Expenditures for grade crossings . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds . . . . .</i>	<i>52,859.56</i>	<i>17,624.80</i>	<i>61,717.28</i>	<i>17,871.36</i>
<i>All other . . . . .</i>	<i>1,887.76</i>	<i>851.40</i>	<i>392.40</i>	<i>943.50</i>
<b>RECAPITULATION.</b>				
Maintenance and interest . . . . .	\$194,722.58	\$127,076.74	\$155,916.40	\$161,405.69
Permanent debt (except from sinking funds) . . . . .	25,000.00	8,725.00	10,000.00	7,000.00
Sinking fund requirements from revenue . . . . .	—	—	—	—
Outlays . . . . .	14,825.24	100.00	4,512.36	3,074.92
Permanent debt from sinking funds . . . . .	—	—	—	—
Bonds refunded, current year . . . . .	—	—	—	—
Temporary loans . . . . .	8,000.00	—	900.00	3,000.00
Transfers (except to sinking funds) and refunds . . . . .	25,401.71	909.36	55,917.63	11,540.79
Agency, trust, and investment . . . . .	71,185.21	26,571.31	78,535.50	35,482.93
<b>Total payments . . . . .</b>	<b>\$339,134.74</b>	<b>\$163,382.41</b>	<b>\$305,781.89</b>	<b>\$221,504.33</b>
Balance on hand, including funds . . . . .	173,541.92	90,138.65	124,544.37	81,319.22
<b>GRAND TOTAL . . . . .</b>	<b>\$517,676.66</b>	<b>\$253,521.06</b>	<b>\$430,326.26</b>	<b>\$302,823.55</b>

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Lynnfield POPULATION 2,921	Ashland POPULATION 2,920	Nantucket POPULATION 2,870	Acton POPULATION 2,869
<b>REVENUE.</b>	<b>\$191,040.17</b>	<b>\$208,042.92</b>	<b>\$336,147.43</b>	<b>\$200,779.84</b>
<b>General . . . . .</b>	<b>166,603.42</b>	<b>149,284.68</b>	<b>294,668.08</b>	<b>162,192.28</b>
<i>Taxes . . . . .</i>	<i>142,855.56</i>	<i>115,191.00</i>	<i>243,121.01</i>	<i>132,329.19</i>
Property, poll, and income . . . . .	131,774.83	104,790.24	217,747.03	115,452.59
Corporation, bank, etc. . . . .	11,080.73	10,400.76	25,373.98	16,876.60
<i>Licenses and permits . . . . .</i>	<i>2,726.50</i>	<i>3,085.00</i>	<i>2,968.50</i>	<i>71.50</i>
<i>Fines and forfeits . . . . .</i>	<i>2.00</i>	<i>15.00</i>	<i>78.50</i>	<i>317.55</i>
<i>Grants and gifts . . . . .</i>	<i>21,019.36</i>	<i>30,993.68</i>	<i>48,500.07</i>	<i>29,474.04</i>
For expenses . . . . .	21,019.36	30,993.68	48,500.07	29,474.04
For outlays . . . . .	—	—	—	—
<i>All other . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Commercial . . . . .</b>	<b>24,436.75</b>	<b>58,758.24</b>	<b>41,479.35</b>	<b>38,587.56</b>
<i>Special assessments . . . . .</i>	<i>39.88</i>	<i>—</i>	<i>242.00</i>	<i>—</i>
To meet expenses . . . . .	39.88	—	242.00	—
To meet outlays . . . . .	—	—	—	—
<i>Privileges . . . . .</i>	<i>6,638.12</i>	<i>3,480.76</i>	<i>2,684.48</i>	<i>5,208.00</i>
<i>Departmental . . . . .</i>	<i>16,241.11</i>	<i>21,874.32</i>	<i>28,459.95</i>	<i>26,286.55</i>
General government . . . . .	119.42	188.53	146.72	616.20
Protection of persons and property . . . . .	807.36	291.24	37.40	958.53
Health and sanitation . . . . .	—	243.71	400.80	238.00
Highways . . . . .	779.01	4,123.99	1,193.14	4,798.33
Charities . . . . .	9,552.32	14,052.21	24,753.19	14,105.63
Veterans' benefits . . . . .	23.00	990.00	299.00	327.50
Schools . . . . .	4,345.29	1,919.89	477.11	5,155.77
Libraries . . . . .	124.40	56.00	—	76.59
Recreation . . . . .	—	8.75	250.00	—
Unclassified . . . . .	490.31	—	902.59	10.00
<i>Public service enterprises . . . . .</i>	<i>—</i>	<i>30,825.26</i>	<i>9,321.00</i>	<i>—</i>
Electric light . . . . .	—	—	—	—
Water . . . . .	—	30,825.26	9,321.00	—
All other . . . . .	—	—	—	—
<i>Cemeteries . . . . .</i>	<i>577.51</i>	<i>2,093.17</i>	<i>323.89</i>	<i>3,227.53</i>
<i>Interest . . . . .</i>	<i>940.13</i>	<i>484.73</i>	<i>448.03</i>	<i>3,865.48</i>
On sinking funds . . . . .	—	—	—	—
On trust and investment funds . . . . .	236.96	78.57	34.75	2,957.90
All other . . . . .	703.17	406.16	413.28	907.58
<b>NON-REVENUE.</b>	<b>\$30,112.97</b>	<b>\$36,066.48</b>	<b>\$119,538.84</b>	<b>\$35,620.84</b>
<b>Offsets to outlays . . . . .</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<i>Departmental . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Public service enterprises . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness . . . . .</b>	<b>—</b>	<b>2,500.00</b>	<b>50,000.00</b>	<b>—</b>
<i>Loans, general purposes . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans) . . . . .</i>	<i>—</i>	<i>2,500.00</i>	<i>50,000.00</i>	<i>—</i>
<i>Unpaid warrants or orders, current year . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers . . . . .</b>	<b>184.21</b>	<b>7,693.21</b>	<b>25,017.76</b>	<b>2,637.98</b>
<i>From sinking funds . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other . . . . .</i>	<i>184.21</i>	<i>7,693.21</i>	<i>25,017.76</i>	<i>2,637.98</i>
<b>Refunds . . . . .</b>	<b>582.25</b>	<b>9,377.73</b>	<b>914.52</b>	<b>217.01</b>
<b>Agency, trust, and investment . . . . .</b>	<b>29,346.51</b>	<b>16,495.54</b>	<b>43,606.56</b>	<b>32,765.85</b>
<i>Taxes and licenses for State . . . . .</i>	<i>10,325.00</i>	<i>5,445.00</i>	<i>23,716.00</i>	<i>7,986.00</i>
<i>Taxes for county . . . . .</i>	<i>8,771.02</i>	<i>3,482.87</i>	<i>18,000.00</i>	<i>5,103.21</i>
<i>Reimbursements for grade crossings . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds . . . . .</i>	<i>9,331.63</i>	<i>6,916.87</i>	<i>1,383.06</i>	<i>18,737.24</i>
<i>All other . . . . .</i>	<i>918.86</i>	<i>650.80</i>	<i>507.50</i>	<i>934.40</i>
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays . . . . .	\$191,040.17	\$208,042.92	\$336,147.43	\$200,779.84
Premiums . . . . .	—	—	—	—
Municipal indebtedness . . . . .	—	2,500.00	50,000.00	—
Transfers and refunds . . . . .	766.46	17,070.94	25,932.28	2,854.99
Agency, trust, and investment . . . . .	29,346.51	16,495.54	43,606.56	32,765.85
<b>Total receipts . . . . .</b>	<b>\$221,153.14</b>	<b>\$244,109.40</b>	<b>\$455,686.27</b>	<b>\$236,400.68</b>
<i>Balance on hand, including funds . . . . .</i>	<i>56,977.82</i>	<i>84,217.65</i>	<i>89,148.25</i>	<i>83,577.91</i>
<b>GRAND TOTAL . . . . .</b>	<b>\$278,130.96</b>	<b>\$328,327.05</b>	<b>\$544,834.52</b>	<b>\$319,978.59</b>



## Graded According to Population of 1945 — Continued.

PAYMENTS.	Lynnfield POPULATION 2,921	Ashland POPULATION 2,920	Nantucket POPULATION 2,870	Acton POPULATION 2,869
<b>Maintenance . . . . .</b>	<b>\$161,504.08</b>	<b>\$171,349.99</b>	<b>\$318,342.10</b>	<b>\$175,118.28</b>
<i>Departmental . . . . .</i>	<i>160,462.82</i>	<i>155,390.73</i>	<i>310,918.63</i>	<i>168,952.95</i>
General government . . . . .	13,922.96	12,381.35	19,910.44	11,250.56
Protection of persons and property . . . . .	26,718.68	12,064.03	45,502.54	15,018.27
Health and sanitation . . . . .	4,787.34	5,369.39	25,913.12	7,584.52
Highways . . . . .	16,981.64	25,617.49	30,215.81	30,640.55
Charities . . . . .	28,014.98	39,364.47	89,059.30	39,846.81
Veterans' benefits . . . . .	1,151.17	3,263.89	6,850.22	372.23
Schools . . . . .	64,807.49	50,812.52	78,417.74	60,541.59
Libraries . . . . .	1,553.29	1,691.77	3,470.00	1,578.49
Recreation . . . . .	699.71	1,099.65	1,084.65	239.88
Pensions . . . . .	—	—	124.98	—
Unclassified . . . . .	1,825.56	3,726.17	10,369.83	1,880.05
<i>Public service enterprises . . . . .</i>	<i>—</i>	<i>12,042.71</i>	<i>6,810.01</i>	<i>—</i>
Electric light . . . . .	—	—	—	—
Water . . . . .	—	12,042.71	6,810.01	—
All other . . . . .	—	—	—	—
<i>Cemeteries . . . . .</i>	<i>1,041.26</i>	<i>3,916.55</i>	<i>613.46</i>	<i>6,165.33</i>
<i>Administration of trust funds . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Interest . . . . .</b>	<b>382.99</b>	<b>1,059.20</b>	<b>2,701.94</b>	<b>342.50</b>
<i>Loans, general purposes . . . . .</i>	<i>382.99</i>	<i>179.69</i>	<i>1,681.94</i>	<i>342.50</i>
<i>Loans, public service enterprises . . . . .</i>	<i>—</i>	<i>879.51</i>	<i>1,020.00</i>	<i>—</i>
<i>Loans, cemeteries . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays . . . . .</b>	<b>—</b>	<b>16,020.44</b>	<b>10,372.11</b>	<b>2,337.35</b>
<i>Departmental . . . . .</i>	<i>—</i>	<i>4,616.70</i>	<i>10,372.11</i>	<i>2,337.35</i>
General government . . . . .	—	—	—	—
Protection of persons and property . . . . .	—	2,420.77	—	385.19
Health and sanitation . . . . .	—	—	—	—
Highways . . . . .	—	2,195.93	7,282.11	—
Charities . . . . .	—	—	—	—
Schools . . . . .	—	—	1,090.00	1,952.16
Libraries . . . . .	—	—	—	—
Recreation . . . . .	—	—	—	—
Unclassified . . . . .	—	—	2,000.00	—
<i>Public service enterprises . . . . .</i>	<i>—</i>	<i>11,195.92</i>	<i>—</i>	<i>—</i>
Electric light . . . . .	—	—	—	—
Water . . . . .	—	11,195.92	—	—
All other . . . . .	—	—	—	—
<i>Cemeteries . . . . .</i>	<i>—</i>	<i>207.82</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness . . . . .</b>	<b>5,000.00</b>	<b>26,800.00</b>	<b>62,000.00</b>	<b>13,000.00</b>
<i>From sinking funds . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources . . . . .</i>	<i>5,000.00</i>	<i>24,300.00</i>	<i>12,000.00</i>	<i>3,000.00</i>
<i>Bonds refunded, current year . . . . .</i>	<i>—</i>	<i>2,500.00</i>	<i>50,000.00</i>	<i>10,000.00</i>
<i>Temporary loans (including revenue loans) . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Warrants or orders, previous years . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers . . . . .</b>	<b>184.21</b>	<b>7,693.21</b>	<b>25,017.76</b>	<b>2,637.98</b>
<i>To sinking funds from revenue . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other . . . . .</i>	<i>184.21</i>	<i>7,693.21</i>	<i>25,017.76</i>	<i>2,637.98</i>
<b>Refunds . . . . .</b>	<b>582.25</b>	<b>9,377.73</b>	<b>914.52</b>	<b>217.01</b>
<b>Agency, trust, and investment . . . . .</b>	<b>29,405.86</b>	<b>24,286.04</b>	<b>69,673.55</b>	<b>32,741.66</b>
<i>Taxes and licenses for State . . . . .</i>	<i>10,325.00</i>	<i>5,445.00</i>	<i>23,716.00</i>	<i>7,986.00</i>
<i>Taxes for county . . . . .</i>	<i>8,771.02</i>	<i>3,482.87</i>	<i>18,000.00</i>	<i>5,108.21</i>
<i>Expenditures for grade crossings . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds . . . . .</i>	<i>9,384.38</i>	<i>14,709.17</i>	<i>27,450.05</i>	<i>18,716.65</i>
<i>All other . . . . .</i>	<i>925.46</i>	<i>649.00</i>	<i>507.50</i>	<i>930.80</i>
<b>RECAPITULATION.</b>				
Maintenance and interest . . . . .	\$161,887.07	\$172,409.19	\$321,044.04	\$175,460.78
Permanent debt (except from sinking funds) . . . . .	5,000.00	24,300.00	12,000.00	3,000.00
Sinking fund requirements from revenue . . . . .	—	—	—	—
Outlays . . . . .	—	16,020.44	10,372.11	2,337.35
Permanent debt from sinking funds . . . . .	—	—	—	—
Bonds refunded, current year . . . . .	—	—	—	—
Temporary loans . . . . .	—	2,500.00	50,000.00	10,000.00
Transfers (except to sinking funds) and refunds . . . . .	766.46	17,070.94	25,932.28	2,854.99
Agency, trust, and investment . . . . .	29,405.86	24,286.04	69,673.55	32,741.66
<b>Total payments . . . . .</b>	<b>\$197,059.39</b>	<b>\$256,586.61</b>	<b>\$489,021.98</b>	<b>\$226,394.78</b>
Balance on hand, including funds . . . . .	81,071.57	71,740.44	55,812.54	93,583.81
<b>GRAND TOTAL . . . . .</b>	<b>\$278,130.96</b>	<b>\$328,327.05</b>	<b>\$544,834.52</b>	<b>\$319,978.59</b>

TABLE I. — *Summary of Financial Transactions.* Towns

RECEIPTS.	Hopkinton POPULATION 2,856	Groton POPULATION 2,835	Douglas POPULATION 2,667	Lunenburg POPULATION 2,657
<b>REVENUE.</b>	<b>\$202,837.61</b>	<b>\$253,010.66</b>	<b>\$148,643.38</b>	<b>\$166,325.79</b>
<b>General . . . . .</b>	<b>156,562.87</b>	<b>169,157.29</b>	<b>121,955.30</b>	<b>139,210.85</b>
<i>Taxes . . . . .</i>	<i>114,507.68</i>	<i>130,860.55</i>	<i>89,771.58</i>	<i>99,918.27</i>
Property, poll, and income . . . . .	106,355.52	106,821.71	69,677.79	94,902.79
Corporation, bank, etc. . . . .	8,152.16	24,038.84	20,093.79	5,015.48
<i>Licenses and permits . . . . .</i>	<i>2,122.50</i>	<i>1,326.50</i>	<i>1,057.00</i>	<i>4,042.50</i>
<i>Fines and forfeits . . . . .</i>	<i>—</i>	<i>635.20</i>	<i>—</i>	<i>186.78</i>
<i>Grants and gifts . . . . .</i>	<i>39,932.69</i>	<i>33,757.28</i>	<i>31,126.72</i>	<i>34,966.55</i>
For expenses . . . . .	39,932.69	33,757.28	31,126.72	34,966.55
For outlays . . . . .	—	—	—	—
All other . . . . .	—	2,577.76	—	96.75
<b>Commercial . . . . .</b>	<b>46,274.74</b>	<b>83,853.37</b>	<b>26,688.08</b>	<b>27,114.94</b>
<i>Special assessments . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
To meet expenses . . . . .	—	—	—	—
To meet outlays . . . . .	—	—	—	—
<i>Privileges . . . . .</i>	<i>3,309.32</i>	<i>3,944.53</i>	<i>2,652.56</i>	<i>3,655.13</i>
<i>Departmental . . . . .</i>	<i>30,958.86</i>	<i>22,897.22</i>	<i>16,266.05</i>	<i>21,384.54</i>
General government . . . . .	106.00	206.21	1,137.85	151.55
Protection of persons and property . . . . .	22.10	306.07	46.81	180.31
Health and sanitation . . . . .	39.50	215.30	19.29	968.63
Highways . . . . .	2,816.74	4,392.54	6,550.64	6,706.48
Charities . . . . .	26,093.59	15,229.28	7,984.99	13,212.78
Veterans' benefits . . . . .	410.00	181.00	297.50	—
Schools . . . . .	948.93	2,242.32	104.25	43.80
Libraries . . . . .	—	124.50	112.21	102.53
Recreation . . . . .	522.00	—	—	—
Unclassified . . . . .	—	—	12.51	18.46
<i>Public service enterprises . . . . .</i>	<i>10,277.99</i>	<i>51,776.43</i>	<i>5,726.06</i>	<i>—</i>
Electric light . . . . .	—	51,776.43	—	—
Water . . . . .	10,277.99	—	5,726.06	—
All other . . . . .	—	—	—	—
<i>Cemeteries . . . . .</i>	<i>297.15</i>	<i>—</i>	<i>36.85</i>	<i>795.38</i>
<i>Interest . . . . .</i>	<i>1,431.42</i>	<i>5,235.19</i>	<i>2,006.56</i>	<i>1,279.89</i>
On sinking funds . . . . .	—	—	—	—
On trust and investment funds . . . . .	114.73	4,186.09	1,922.74	406.02
All other . . . . .	1,316.69	1,049.10	83.82	873.87
<b>NON-REVENUE.</b>	<b>\$39,040.73</b>	<b>\$83,143.12</b>	<b>\$21,261.55</b>	<b>\$17,792.74</b>
<b>Offsets to outlays . . . . .</b>	<b>800.26</b>	<b>—</b>	<b>—</b>	<b>—</b>
<i>Departmental . . . . .</i>	<i>800.26</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Public service enterprises . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness . . . . .</b>	<b>20,000.00</b>	<b>12,000.00</b>	<b>—</b>	<b>—</b>
<i>Loans, general purposes . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans) . . . . .</i>	<i>20,000.00</i>	<i>12,000.00</i>	<i>—</i>	<i>—</i>
<i>Unpaid warrants or orders, current year . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers . . . . .</b>	<b>386.67</b>	<b>29,182.34</b>	<b>7,283.55</b>	<b>1,265.72</b>
<i>From sinking funds . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other . . . . .</i>	<i>386.67</i>	<i>29,182.34</i>	<i>7,283.55</i>	<i>1,265.72</i>
<b>Refunds . . . . .</b>	<b>140.94</b>	<b>239.72</b>	<b>145.89</b>	<b>25.04</b>
<b>Agency, trust, and investment . . . . .</b>	<b>17,712.86</b>	<b>41,721.06</b>	<b>13,832.11</b>	<b>16,501.98</b>
<i>Taxes and licenses for State . . . . .</i>	<i>6,655.00</i>	<i>9,075.00</i>	<i>4,719.00</i>	<i>4,719.00</i>
<i>Taxes for county . . . . .</i>	<i>4,256.84</i>	<i>5,804.78</i>	<i>4,050.70</i>	<i>4,050.70</i>
<i>Reimbursements for grade crossings . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds . . . . .</i>	<i>6,117.42</i>	<i>25,866.08</i>	<i>4,440.61</i>	<i>6,894.48</i>
<i>All other . . . . .</i>	<i>683.60</i>	<i>975.20</i>	<i>621.80</i>	<i>837.80</i>
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays . . . . .	\$203,637.87	\$253,010.66	\$148,643.38	\$166,325.79
Premiums . . . . .	—	—	—	—
Municipal indebtedness . . . . .	20,000.00	12,000.00	—	—
Transfers and refunds . . . . .	527.61	29,422.06	7,429.44	1,290.76
Agency, trust, and investment . . . . .	17,712.86	41,721.06	13,832.11	16,501.98
<b>Total receipts . . . . .</b>	<b>\$241,878.34</b>	<b>\$336,153.78</b>	<b>\$169,904.93</b>	<b>\$184,118.53</b>
<i>Balance on hand, including funds . . . . .</i>	<i>41,169.42</i>	<i>108,268.40</i>	<i>45,240.41</i>	<i>71,898.09</i>
<b>GRAND TOTAL . . . . .</b>	<b>\$283,047.76</b>	<b>\$444,422.18</b>	<b>\$215,145.34</b>	<b>\$256,016.62</b>

## Graded According to Population of 1945 — Continued.

PAYMENTS.	Hopkinton POPULATION 2,856	Groton POPULATION 2,835	Douglas POPULATION 2,667	Lunenburg POPULATION 2,657
<b>Maintenance . . . . .</b>	<b>\$176,694.48</b>	<b>\$222,531.07</b>	<b>\$130,864.06</b>	<b>\$142,876.83</b>
<i>Departmental . . . . .</i>	<i>167,689.43</i>	<i>176,975.05</i>	<i>126,155.33</i>	<i>141,026.30</i>
General government . . . . .	10,725.90	10,904.04	8,592.49	9,570.77
Protection of persons and property . . . . .	6,611.61	16,845.03	9,453.90	12,250.35
Health and sanitation . . . . .	3,763.33	8,049.32	5,814.91	7,139.50
Highways . . . . .	31,752.19	39,466.82	27,261.43	31,515.79
Charities . . . . .	64,161.83	36,092.98	24,642.30	34,024.62
Veterans' benefits . . . . .	1,874.05	1,152.12	253.50	742.25
Schools . . . . .	46,206.88	53,964.10	44,200.49	40,704.43
Libraries . . . . .	—	4,452.80	2,157.45	1,754.65
Recreation . . . . .	837.47	1,401.00	365.78	1,184.94
Pensions . . . . .	—	—	—	—
Unclassified . . . . .	1,756.17	4,646.84	3,413.08	2,139.20
<i>Public service enterprises . . . . .</i>	<i>8,225.96</i>	<i>45,556.02</i>	<i>4,340.30</i>	<i>—</i>
Electric light . . . . .	—	45,556.02	—	—
Water . . . . .	8,225.96	—	4,340.30	—
All other . . . . .	—	—	—	—
<i>Cemeteries . . . . .</i>	<i>779.09</i>	<i>—</i>	<i>268.43</i>	<i>1,850.53</i>
<i>Administration of trust funds . . . . .</i>	<i>—</i>	<i>—</i>	<i>100.00</i>	<i>—</i>
<b>Interest . . . . .</b>	<b>1,237.78</b>	<b>42.20</b>	<b>137.26</b>	<b>227.04</b>
<i>Loans, general purposes . . . . .</i>	<i>560.28</i>	<i>42.20</i>	<i>114.76</i>	<i>227.04</i>
<i>Loans, public service enterprises . . . . .</i>	<i>677.50</i>	<i>—</i>	<i>22.50</i>	<i>—</i>
<i>Loans, cemeteries . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays . . . . .</b>	<b>3,771.58</b>	<b>3,200.00</b>	<b>5,578.05</b>	<b>5,657.79</b>
<i>Departmental . . . . .</i>	<i>1,366.59</i>	<i>—</i>	<i>5,578.05</i>	<i>5,657.79</i>
General government . . . . .	—	—	1,355.00	200.00
Protection of persons and property . . . . .	1,120.00	—	1,404.15	449.59
Health and sanitation . . . . .	—	—	—	—
Highways . . . . .	—	—	2,818.90	1,715.01
Charities . . . . .	—	—	—	—
Schools . . . . .	246.59	—	—	3,293.19
Libraries . . . . .	—	—	—	—
Recreation . . . . .	—	—	—	—
Unclassified . . . . .	—	—	—	—
<i>Public service enterprises . . . . .</i>	<i>2,404.99</i>	<i>3,200.00</i>	<i>—</i>	<i>—</i>
Electric light . . . . .	—	3,200.00	—	—
Water . . . . .	2,404.99	—	—	—
All other . . . . .	—	—	—	—
<i>Cemeteries . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness . . . . .</b>	<b>27,600.00</b>	<b>12,000.00</b>	<b>11,875.00</b>	<b>960.00</b>
<i>From sinking funds . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources . . . . .</i>	<i>7,000.00</i>	<i>—</i>	<i>3,000.00</i>	<i>900.00</i>
<i>Bonds refunded, current year . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans) . . . . .</i>	<i>20,000.00</i>	<i>12,000.00</i>	<i>8,875.00</i>	<i>—</i>
<i>Warrants or orders, previous years . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers . . . . .</b>	<b>386.67</b>	<b>29,182.34</b>	<b>7,283.55</b>	<b>1,265.72</b>
<i>To sinking funds from revenue . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other . . . . .</i>	<i>386.67</i>	<i>29,182.34</i>	<i>7,283.55</i>	<i>1,265.72</i>
<b>Refunds . . . . .</b>	<b>140.94</b>	<b>239.72</b>	<b>145.89</b>	<b>25.04</b>
<b>Agency, trust, and investment . . . . .</b>	<b>18,618.92</b>	<b>67,704.58</b>	<b>18,721.80</b>	<b>16,350.83</b>
<i>Taxes and licenses for State . . . . .</i>	<i>6,655.00</i>	<i>9,075.00</i>	<i>4,719.00</i>	<i>4,719.00</i>
<i>Taxes for county . . . . .</i>	<i>4,256.84</i>	<i>5,804.78</i>	<i>4,050.70</i>	<i>4,050.70</i>
<i>Expenditures for grade crossings . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds . . . . .</i>	<i>7,023.48</i>	<i>51,849.60</i>	<i>9,328.50</i>	<i>6,746.93</i>
<i>All other . . . . .</i>	<i>683.60</i>	<i>975.20</i>	<i>623.60</i>	<i>834.20</i>
<b>RECAPITULATION.</b>				
Maintenance and interest . . . . .	\$177,932.26	\$222,573.27	\$131,001.32	\$143,103.87
Permanent debt (except from sinking funds) . . . . .	7,000.00	—	3,000.00	900.00
Sinking fund requirements from revenue . . . . .	—	—	—	—
Outlays . . . . .	3,771.58	3,200.00	5,578.05	5,657.79
Permanent debt from sinking funds . . . . .	—	—	—	—
Bonds refunded, current year . . . . .	—	—	—	—
Temporary loans . . . . .	20,000.00	12,000.00	8,875.00	—
Transfers (except to sinking funds) and refunds . . . . .	527.61	29,422.06	7,429.44	1,290.76
Agency, trust, and investment . . . . .	18,618.92	67,704.58	18,721.80	16,350.83
<b>Total payments . . . . .</b>	<b>\$227,850.37</b>	<b>\$334,899.91</b>	<b>\$174,605.61</b>	<b>\$167,303.25</b>
Balance on hand, including funds . . . . .	55,197.39	109,522.27	40,539.73	88,713.37
<b>GRAND TOTAL . . . . .</b>	<b>\$283,047.76</b>	<b>\$444,422.18</b>	<b>\$215,145.34</b>	<b>\$256,016.62</b>

TABLE I. — *Summary of Financial Transactions.* Towns

RECEIPTS.	Burlington POPULATION 2,656	Hanson POPULATION 2,641	Salisbury POPULATION 2,622	Sutton POPULATION 2,610
REVENUE.	\$180,584.91	\$197,153.85	\$234,143.37	\$163,343.21
General . . . . .	149,717.42	154,039.87	203,390.44	138,377.58
<i>Taxes</i> . . . . .	115,692.51	119,076.76	155,032.59	97,950.60
Property, poll, and income . . . . .	110,677.03	111,162.29	147,125.46	90,210.97
Corporation, bank, etc. . . . .	5,015.48	7,914.47	7,907.13	7,739.63
<i>Licenses and permits</i> . . . . .	718.50	1,643.50	10,571.50	1,885.00
<i>Fines and forfeits</i> . . . . .	25.00	173.80	1,704.70	—
<i>Grants and gifts</i> . . . . .	32,870.41	33,145.81	33,881.65	38,541.98
For expenses . . . . .	32,870.41	33,145.81	33,881.65	38,541.98
For outlays . . . . .	—	—	—	—
<i>All other</i> . . . . .	411.00	—	2,200.00	—
Commercial . . . . .	30,867.49	43,113.98	30,752.93	24,965.63
<i>Special assessments</i> . . . . .	6.00	—	—	—
To meet expenses . . . . .	6.00	—	—	—
To meet outlays . . . . .	—	—	—	—
<i>Privileges</i> . . . . .	2,579.71	4,105.94	2,490.02	3,054.46
<i>Departmental</i> . . . . .	24,462.16	23,477.93	26,051.34	19,919.04
General government . . . . .	272.29	115.80	69.40	76.20
Protection of persons and property . . . . .	92.57	52.82	191.35	20.08
Health and sanitation . . . . .	521.42	452.14	486.37	1,021.07
Highways . . . . .	3,927.59	1,901.24	131.55	2,667.69
Charities . . . . .	17,172.96	19,708.24	24,334.20	15,080.27
Veterans' benefits . . . . .	183.00	490.00	81.75	—
Schools . . . . .	2,288.13	178.47	373.80	318.95
Libraries . . . . .	4.20	11.66	76.68	5.00
Recreation . . . . .	—	567.56	306.24	729.78
Unclassified . . . . .	—	14,433.52	—	14.40
<i>Public service enterprises</i> . . . . .	—	—	—	—
Electric light . . . . .	—	14,433.52	—	—
Water . . . . .	—	—	—	—
All other . . . . .	—	—	—	14.40
<i>Cemeteries</i> . . . . .	2,388.35	—	—	541.17
<i>Interest</i> . . . . .	1,431.27	1,096.59	2,211.57	1,436.56
On sinking funds . . . . .	—	—	—	—
On trust and investment funds . . . . .	68.46	32.94	651.24	657.88
All other . . . . .	1,362.81	1,063.65	1,560.33	778.68
NON-REVENUE.	\$80,747.63	\$45,304.15	\$66,928.23	\$44,528.84
Offsets to outlays . . . . .	—	535.00	—	500.00
<i>Departmental</i> . . . . .	—	535.00	—	500.00
<i>Public service enterprises</i> . . . . .	—	—	—	—
<i>Cemeteries</i> . . . . .	—	—	—	—
Municipal indebtedness . . . . .	65,500.00	—	—	30,000.00
<i>Loans, general purposes</i> . . . . .	—	—	—	—
<i>Loans, public service enterprises</i> . . . . .	—	—	—	—
<i>Loans, cemeteries</i> . . . . .	—	—	—	—
<i>Bonds refunded, current year</i> . . . . .	—	—	—	—
<i>Temporary loans (including revenue loans)</i> . . . . .	65,500.00	—	—	30,000.00
<i>Unpaid warrants or orders, current year</i> . . . . .	—	—	—	—
<i>Premiums</i> . . . . .	—	—	—	—
Transfers . . . . .	380.76	30,004.00	34,919.98	421.02
<i>From sinking funds</i> . . . . .	—	—	—	—
<i>All other</i> . . . . .	380.76	30,004.00	34,919.98	421.02
Refunds . . . . .	134.61	232.09	1,051.13	547.80
Agency, trust, and investment . . . . .	14,732.26	14,533.06	30,957.12	13,060.02
<i>Taxes and licenses for State</i> . . . . .	4,719.00	5,324.00	5,929.00	4,114.00
<i>Taxes for county</i> . . . . .	3,018.49	4,583.77	5,056.24	3,531.38
<i>Reimbursements for grade crossings</i> . . . . .	—	—	—	—
<i>Sinking and other permanent funds</i> . . . . .	6,329.42	3,687.09	19,697.68	4,655.64
<i>All other</i> . . . . .	665.35	938.20	274.20	759.00
RECAPITULATION.				
Revenue and offsets to outlays . . . . .	\$180,584.91	\$197,688.85	\$234,143.37	\$163,843.21
Premiums . . . . .	—	—	—	—
Municipal indebtedness . . . . .	65,500.00	—	—	30,000.00
Transfers and refunds . . . . .	515.37	30,236.09	35,971.11	968.82
Agency, trust, and investment . . . . .	14,732.26	14,533.06	30,957.12	13,060.02
Total receipts . . . . .	\$261,332.54	\$242,458.00	\$301,071.60	\$207,872.05
Balance on hand, including funds . . . . .	33,653.60	92,908.42	75,153.81	69,707.73
GRAND TOTAL . . . . .	\$294,986.14	\$335,366.42	\$376,225.41	\$277,579.78



## Graded According to Population of 1945 — Continued.

PAYMENTS.	Burlington POPULATION 2,656	Hanson POPULATION 2,641	Salisbury POPULATION 2,622	Sutton POPULATION 2,610
<b>Maintenance . . . . .</b>	<b>\$147,388.15</b>	<b>\$158,050.74</b>	<b>\$191,676.44</b>	<b>\$135,912.32</b>
<i>Departmental . . . . .</i>	<i>144,640.27</i>	<i>147,877.12</i>	<i>191,676.44</i>	<i>134,619.44</i>
General government . . . . .	10,325.36	14,032.64	17,022.86	8,090.80
Protection of persons and property . . . . .	11,176.04	10,132.36	41,503.20	3,461.23
Health and sanitation . . . . .	2,927.08	4,378.65	8,669.10	4,251.79
Highways . . . . .	24,035.05	22,178.84	19,092.24	28,119.45
Charities . . . . .	37,561.43	50,150.55	61,823.30	42,958.68
Veterans' benefits . . . . .	2,381.00	2,851.48	2,184.35	1,877.23
Schools . . . . .	50,821.75	40,874.65	38,156.99	42,760.54
Libraries . . . . .	691.38	934.41	820.10	789.23
Recreation . . . . .	1,549.29	173.06	794.11	290.61
Pensions . . . . .	—	—	—	—
Unclassified . . . . .	3,171.89	2,170.48	1,610.19	2,019.88
<i>Public service enterprises . . . . .</i>	<i>—</i>	<i>10,173.62</i>	<i>—</i>	<i>18.90</i>
Electric light . . . . .	—	—	—	—
Water . . . . .	—	10,173.62	—	—
All other . . . . .	—	—	—	18.90
<i>Cemeteries . . . . .</i>	<i>2,747.88</i>	<i>—</i>	<i>—</i>	<i>1,253.98</i>
<i>Administration of trust funds . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>20.00</i>
<b>Interest . . . . .</b>	<b>1,587.75</b>	<b>381.28</b>	<b>69.63</b>	<b>102.42</b>
<i>Loans, general purposes . . . . .</i>	<i>1,587.75</i>	<i>6.28</i>	<i>69.63</i>	<i>102.42</i>
<i>Loans, public service enterprises . . . . .</i>	<i>—</i>	<i>375.00</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays . . . . .</b>	<b>6,582.47</b>	<b>7,804.00</b>	<b>1,622.26</b>	<b>806.09</b>
<i>Departmental . . . . .</i>	<i>6,582.47</i>	<i>7,804.00</i>	<i>1,622.26</i>	<i>806.09</i>
General government . . . . .	—	—	—	192.70
Protection of persons and property . . . . .	—	7,500.00	—	—
Health and sanitation . . . . .	—	304.00	—	—
Highways . . . . .	—	—	1,622.26	500.00
Charities . . . . .	—	—	—	—
Schools . . . . .	5,272.74	—	—	113.39
Libraries . . . . .	—	—	—	—
Recreation . . . . .	1,309.73	—	—	—
Unclassified . . . . .	—	—	—	—
<i>Public service enterprises . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light . . . . .	—	—	—	—
Water . . . . .	—	—	—	—
All other . . . . .	—	—	—	—
<i>Cemeteries . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness . . . . .</b>	<b>98,000.00</b>	<b>7,500.00</b>	<b>5,815.06</b>	<b>30,000.00</b>
<i>From sinking funds . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources . . . . .</i>	<i>5,000.00</i>	<i>5,000.00</i>	<i>5,815.06</i>	<i>—</i>
<i>Bonds refunded, current year . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans) . . . . .</i>	<i>93,000.00</i>	<i>2,500.00</i>	<i>—</i>	<i>30,000.00</i>
<i>Warrants or orders, previous years . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers . . . . .</b>	<b>380.76</b>	<b>30,004.00</b>	<b>34,919.98</b>	<b>421.02</b>
<i>To sinking funds from revenue . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other . . . . .</i>	<i>380.76</i>	<i>30,004.00</i>	<i>34,919.98</i>	<i>421.02</i>
<b>Refunds . . . . .</b>	<b>134.61</b>	<b>232.09</b>	<b>1,051.13</b>	<b>547.80</b>
<b>Agency, trust, and investment . . . . .</b>	<b>14,400.49</b>	<b>44,090.47</b>	<b>60,631.92</b>	<b>13,426.88</b>
<i>Taxes and licenses for State . . . . .</i>	<i>4,719.00</i>	<i>5,324.00</i>	<i>5,929.00</i>	<i>4,114.00</i>
<i>Taxes for county . . . . .</i>	<i>3,018.49</i>	<i>4,583.77</i>	<i>5,056.24</i>	<i>3,531.38</i>
<i>Expenditures for grade crossings . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds . . . . .</i>	<i>6,017.80</i>	<i>33,238.50</i>	<i>49,333.48</i>	<i>5,022.50</i>
<i>All other . . . . .</i>	<i>645.20</i>	<i>944.20</i>	<i>313.20</i>	<i>759.00</i>
<b>RECAPITULATION.</b>				
Maintenance and interest . . . . .	\$148,975.90	\$158,432.02	\$191,746.07	\$136,014.74
Permanent debt (except from sinking funds) . . . . .	5,000.00	5,000.00	5,815.06	—
Sinking fund requirements from revenue . . . . .	—	—	—	—
Outlays . . . . .	6,582.47	7,804.00	1,622.26	806.09
Permanent debt from sinking funds . . . . .	—	—	—	—
Bonds refunded, current year . . . . .	—	—	—	—
Temporary loans . . . . .	93,000.00	2,500.00	—	30,000.00
Transfers (except to sinking funds) and refunds . . . . .	515.37	30,236.09	35,971.11	968.82
Agency, trust, and investment . . . . .	14,400.49	44,090.47	60,631.92	13,426.88
<b>Total payments . . . . .</b>	<b>\$268,474.23</b>	<b>\$248,062.58</b>	<b>\$295,786.42</b>	<b>\$181,216.53</b>
Balance on hand, including funds . . . . .	26,511.91	87,303.84	80,438.99	96,363.25
<b>GRAND TOTAL . . . . .</b>	<b>\$294,986.14</b>	<b>\$335,366.42</b>	<b>\$376,225.41</b>	<b>\$277,579.78</b>

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Hadley POPULATION 2,606	Manchester POPULATION 2,539	Avon POPULATION 2,533	Yarmouth POPULATION 2,461
<b>REVENUE.</b>	<b>\$122,111.80</b>	<b>\$304,062.20</b>	<b>\$147,988.74</b>	<b>\$248,950.03</b>
<b>General . . . . .</b>	<b>110,640.78</b>	<b>268,821.47</b>	<b>113,864.11</b>	<b>197,587.55</b>
<i>Taxes . . . . .</i>	<i>86,899.46</i>	<i>247,999.90</i>	<i>88,606.42</i>	<i>168,134.34</i>
Property, poll, and income . . . . .	80,932.78	227,894.97	84,363.98	155,093.27
Corporation, bank, etc. . . . .	5,966.68	20,104.93	4,242.44	13,041.07
<i>Licenses and permits . . . . .</i>	<i>2,968.10</i>	<i>831.50</i>	<i>1,304.25</i>	<i>2,762.50</i>
<i>Fines and forfeits . . . . .</i>	<i>101.35</i>	<i>—</i>	<i>16.50</i>	<i>57.00</i>
<i>Grants and gifts . . . . .</i>	<i>20,671.87</i>	<i>19,990.07</i>	<i>23,616.74</i>	<i>26,633.71</i>
For expenses . . . . .	20,671.87	19,990.07	23,616.74	26,633.71
For outlays . . . . .	—	—	—	—
All other . . . . .	—	—	320.20	—
<b>Commercial . . . . .</b>	<b>11,471.02</b>	<b>35,240.73</b>	<b>34,124.63</b>	<b>51,362.48</b>
<i>Special assessments . . . . .</i>	<i>—</i>	<i>—</i>	<i>81.00</i>	<i>502.00</i>
To meet expenses . . . . .	—	—	81.00	502.00
To meet outlays . . . . .	—	—	—	—
<i>Privileges . . . . .</i>	<i>3,496.09</i>	<i>3,699.46</i>	<i>2,900.39</i>	<i>3,643.96</i>
<i>Departmental . . . . .</i>	<i>6,939.02</i>	<i>9,551.55</i>	<i>19,875.63</i>	<i>34,901.93</i>
General government . . . . .	3.00	607.00	114.10	290.48
Protection of persons and property . . . . .	110.25	65.03	20.96	34.15
Health and sanitation . . . . .	499.28	119.63	342.86	162.14
Highways . . . . .	3,962.30	—	572.06	1,063.26
Charities . . . . .	2,137.37	8,131.89	17,877.56	20,076.03
Veterans' benefits . . . . .	22.00	268.00	30.00	13.95
Schools . . . . .	84.00	80.00	896.14	13,002.81
Libraries . . . . .	6.67	33.00	10.55	—
Recreation . . . . .	—	250.00	—	89.85
Unclassified . . . . .	114.15	—	11.40	169.26
<i>Public service enterprises . . . . .</i>	<i>—</i>	<i>18,888.25</i>	<i>10,258.07</i>	<i>9,211.74</i>
Electric light . . . . .	—	—	—	—
Water . . . . .	—	18,888.25	10,258.07	9,211.74
All other . . . . .	—	—	—	—
<i>Cemeteries . . . . .</i>	<i>344.83</i>	<i>1,749.50</i>	<i>—</i>	<i>964.79</i>
<i>Interest . . . . .</i>	<i>691.08</i>	<i>1,348.97</i>	<i>1,009.54</i>	<i>2,138.06</i>
On sinking funds . . . . .	—	—	—	—
On trust and investment funds . . . . .	150.93	273.74	15.01	1,023.30
All other . . . . .	540.15	1,075.23	994.53	1,114.76
<b>NON-REVENUE.</b>	<b>\$30,225.99</b>	<b>\$79,176.05</b>	<b>\$53,338.38</b>	<b>\$50,971.82</b>
<b>Offsets to outlays . . . . .</b>	<b>775.00</b>	<b>810.00</b>	<b>—</b>	<b>330.00</b>
<i>Departmental . . . . .</i>	<i>775.00</i>	<i>810.00</i>	<i>—</i>	<i>330.00</i>
<i>Public service enterprises . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness . . . . .</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<i>Loans, general purposes . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans) . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Unpaid warrants or orders, current year . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers . . . . .</b>	<b>8,150.93</b>	<b>22,255.52</b>	<b>15,000.00</b>	<b>11,001.94</b>
<i>From sinking funds . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other . . . . .	8,150.93	22,255.52	15,000.00	11,001.94
<b>Refunds . . . . .</b>	<b>398.41</b>	<b>7,099.28</b>	<b>263.63</b>	<b>267.99</b>
<b>Agency, trust, and investment . . . . .</b>	<b>20,901.65</b>	<b>49,011.25</b>	<b>38,074.75</b>	<b>39,371.89</b>
<i>Taxes and licenses for State . . . . .</i>	<i>5,566.00</i>	<i>18,755.00</i>	<i>3,751.00</i>	<i>11,979.00</i>
<i>Taxes for county . . . . .</i>	<i>8,121.22</i>	<i>15,994.22</i>	<i>2,193.07</i>	<i>17,120.87</i>
<i>Reimbursements for grade crossings . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds . . . . .</i>	<i>6,692.83</i>	<i>13,927.83</i>	<i>31,619.68</i>	<i>9,706.22</i>
All other . . . . .	521.60	334.20	511.00	565.80
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays . . . . .	\$122,886.80	\$304,872.20	\$147,988.74	\$249,280.03
Premiums . . . . .	—	—	—	—
Municipal indebtedness . . . . .	—	—	—	—
Transfers and refunds . . . . .	8,549.34	29,354.80	15,263.63	11,269.93
Agency, trust, and investment . . . . .	20,901.65	49,011.25	38,074.75	39,371.89
<b>Total receipts . . . . .</b>	<b>\$152,337.79</b>	<b>\$383,238.25</b>	<b>\$201,327.12</b>	<b>\$299,921.85</b>
Balance on hand, including funds . . . . .	63,236.07	97,670.43	65,096.53	84,326.50
<b>GRAND TOTAL . . . . .</b>	<b>\$215,623.86</b>	<b>\$480,908.68</b>	<b>\$266,423.65</b>	<b>\$384,248.35</b>

## Graded According to Population of 1945 — Continued.

PAYMENTS.	Hadley POPULATION 2,606	Manchester POPULATION 2,539	Avon POPULATION 2,533	Yarmouth POPULATION 2,461
<b>Maintenance . . . . .</b>	<b>\$116,017.51</b>	<b>\$267,329.45</b>	<b>\$119,000.27</b>	<b>\$214,726.71</b>
<i>Departmental . . . . .</i>	<i>114,857.98</i>	<i>242,736.90</i>	<i>113,539.60</i>	<i>206,545.88</i>
General government . . . . .	8,342.90	18,814.53	9,243.59	18,918.43
Protection of persons and property . . . . .	7,400.69	39,805.55	6,299.61	23,234.21
Health and sanitation . . . . .	2,184.81	17,577.39	4,423.05	6,651.92
Highways . . . . .	25,551.56	47,063.02	8,775.57	40,090.07
Charities . . . . .	10,265.74	29,709.65	42,826.39	47,300.81
Veterans' benefits . . . . .	747.50	3,105.45	465.73	792.54
Schools . . . . .	57,995.44	63,423.11	38,294.86	60,934.98
Libraries . . . . .	1,438.42	6,312.46	867.95	1,032.55
Recreation . . . . .	109.98	10,303.17	152.55	1,968.68
Pensions . . . . .	—	4,058.49	—	—
Unclassified . . . . .	820.94	2,564.08	2,190.30	5,621.69
<i>Public service enterprises . . . . .</i>	<i>—</i>	<i>19,563.17</i>	<i>5,460.67</i>	<i>5,750.39</i>
Electric light . . . . .	—	—	—	—
Water . . . . .	—	19,563.17	5,460.67	5,750.39
All other . . . . .	—	—	—	—
<i>Cemeteries . . . . .</i>	<i>1,159.53</i>	<i>5,029.33</i>	<i>—</i>	<i>2,355.44</i>
<i>Administration of trust funds . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>75.00</i>
<b>Interest . . . . .</b>	<b>—</b>	<b>—</b>	<b>1,093.57</b>	<b>1,925.00</b>
<i>Loans, general purposes . . . . .</i>	<i>—</i>	<i>—</i>	<i>943.57</i>	<i>840.00</i>
<i>Loans, public service enterprises . . . . .</i>	<i>—</i>	<i>—</i>	<i>150.00</i>	<i>1,085.00</i>
<i>Loans, cemeteries . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays . . . . .</b>	<b>836.74</b>	<b>1,581.24</b>	<b>338.21</b>	<b>3,994.96</b>
<i>Departmental . . . . .</i>	<i>836.74</i>	<i>1,405.00</i>	<i>—</i>	<i>3,495.05</i>
General government . . . . .	—	175.00	—	—
Protection of persons and property . . . . .	—	1,230.00	—	700.00
Health and sanitation . . . . .	—	—	—	—
Highways . . . . .	836.74	—	—	2,354.25
Charities . . . . .	—	—	—	—
Schools . . . . .	—	—	—	427.47
Libraries . . . . .	—	—	—	—
Recreation . . . . .	—	—	—	—
Unclassified . . . . .	—	—	—	13.33
<i>Public service enterprises . . . . .</i>	<i>—</i>	<i>76.74</i>	<i>338.21</i>	<i>499.91</i>
Electric light . . . . .	—	—	—	—
Water . . . . .	—	76.74	338.21	499.91
All other . . . . .	—	—	—	—
<i>Cemeteries . . . . .</i>	<i>—</i>	<i>99.50</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness . . . . .</b>	<b>—</b>	<b>—</b>	<b>6,500.00</b>	<b>16,000.00</b>
<i>From sinking funds . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources . . . . .</i>	<i>—</i>	<i>—</i>	<i>6,500.00</i>	<i>16,000.00</i>
<i>Bonds refunded, current year . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans) . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Warrants or orders, previous years . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers . . . . .</b>	<b>8,150.93</b>	<b>22,255.52</b>	<b>15,000.00</b>	<b>11,001.94</b>
<i>To sinking funds from revenue . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other . . . . .</i>	<i>8,150.93</i>	<i>22,255.52</i>	<i>15,000.00</i>	<i>11,001.94</i>
<b>Refunds . . . . .</b>	<b>398.41</b>	<b>7,099.28</b>	<b>263.63</b>	<b>267.99</b>
<b>Agency, trust, and investment . . . . .</b>	<b>29,026.65</b>	<b>70,825.42</b>	<b>50,089.76</b>	<b>49,223.02</b>
<i>Taxes and licenses for State . . . . .</i>	<i>5,566.00</i>	<i>18,755.00</i>	<i>3,751.00</i>	<i>11,979.00</i>
<i>Taxes for county . . . . .</i>	<i>8,121.22</i>	<i>15,994.22</i>	<i>2,193.07</i>	<i>17,120.87</i>
<i>Expenditures for grade crossings . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds . . . . .</i>	<i>14,817.83</i>	<i>35,734.80</i>	<i>43,634.69</i>	<i>19,544.75</i>
<i>All other . . . . .</i>	<i>521.60</i>	<i>341.40</i>	<i>511.00</i>	<i>578.40</i>
<b>RECAPITULATION.</b>				
Maintenance and interest . . . . .	\$116,017.51	\$267,329.45	\$120,093.84	\$216,651.71
Permanent debt (except from sinking funds) . . . . .	—	—	6,500.00	16,000.00
Sinking fund requirements from revenue . . . . .	—	—	—	—
Outlays . . . . .	836.74	1,581.24	338.21	3,994.96
Permanent debt from sinking funds . . . . .	—	—	—	—
Bonds refunded, current year . . . . .	—	—	—	—
Temporary loans . . . . .	—	—	—	—
Transfers (except to sinking funds) and refunds . . . . .	8,549.34	29,354.80	15,263.63	11,269.93
Agency, trust, and investment . . . . .	29,026.65	70,825.42	50,089.76	49,223.02
<b>Total payments . . . . .</b>	<b>\$154,430.24</b>	<b>\$369,090.91</b>	<b>\$192,285.44</b>	<b>\$297,139.62</b>
<i>Balance on hand, including funds . . . . .</i>	<i>61,193.62</i>	<i>111,817.77</i>	<i>74,138.21</i>	<i>87,103.73</i>
<b>GRAND TOTAL . . . . .</b>	<b>\$215,623.86</b>	<b>\$480,908.68</b>	<b>\$266,423.65</b>	<b>\$384,248.35</b>

TABLE I. — Summary of Financial Transactions. Towns

RECEIPTS.	Shirley POPULATION 2,459	Duxbury POPULATION 2,432	Middleton POPULATION 2,415	Marshfield POPULATION 2,405
<b>REVENUE.</b>	<b>\$127,521.28</b>	<b>\$242,407.83</b>	<b>\$196,826.35</b>	<b>\$367,986.62</b>
<b>General . . . . .</b>	<b>107,039.69</b>	<b>208,295.56</b>	<b>110,139.78</b>	<b>260,233.76</b>
<i>Taxes . . . . .</i>	<i>80,331.51</i>	<i>179,802.75</i>	<i>75,276.70</i>	<i>224,199.32</i>
Property, poll, and income . . . . .	60,391.08	164,370.52	66,922.83	207,866.87
Corporation, bank, etc. . . . .	19,940.43	15,432.23	8,353.87	16,332.45
<i>Licenses and permits . . . . .</i>	<i>3,211.00</i>	<i>1,856.50</i>	<i>1,854.50</i>	<i>6,228.85</i>
<i>Fines and forfeits . . . . .</i>	<i>94.50</i>	<i>20.00</i>	<i>55.00</i>	<i>565.00</i>
<i>Grants and gifts . . . . .</i>	<i>23,402.68</i>	<i>26,616.31</i>	<i>32,171.48</i>	<i>29,240.59</i>
For expenses . . . . .	23,402.68	26,616.31	32,171.48	29,240.59
For outlays . . . . .	—	—	—	—
All other . . . . .	—	—	782.10	—
<b>Commercial . . . . .</b>	<b>20,481.59</b>	<b>34,112.27</b>	<b>86,686.57</b>	<b>107,752.86</b>
<i>Special assessments . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>1,961.64</i>
To meet expenses . . . . .	—	—	—	1,961.64
To meet outlays . . . . .	—	—	—	—
<i>Privileges . . . . .</i>	<i>1,949.64</i>	<i>4,972.28</i>	<i>3,028.50</i>	<i>5,341.63</i>
<i>Departmental . . . . .</i>	<i>17,383.78</i>	<i>21,183.84</i>	<i>19,720.48</i>	<i>36,490.11</i>
General government . . . . .	463.11	394.55	479.68	583.03
Protection of persons and property . . . . .	12.48	187.74	777.07	1,257.74
Health and sanitation . . . . .	10.00	—	489.71	210.26
Highways . . . . .	9,444.39	17.33	2,571.58	5,243.59
Charities . . . . .	7,190.84	19,271.53	15,352.42	19,914.03
Veterans' benefits . . . . .	200.00	310.00	—	390.00
Schools . . . . .	—	893.69	—	2,110.49
Libraries . . . . .	56.96	—	50.02	126.12
Recreation . . . . .	6.00	—	—	—
Unclassified . . . . .	—	109.00	—	6,654.85
<i>Public service enterprises . . . . .</i>	<i>—</i>	<i>—</i>	<i>61,588.65</i>	<i>61,551.38</i>
Electric light . . . . .	—	—	61,522.35	—
Water . . . . .	—	—	—	61,551.38
All other . . . . .	—	—	61.30	—
<i>Cemeteries . . . . .</i>	<i>264.94</i>	<i>4,283.80</i>	<i>998.22</i>	<i>205.35</i>
<i>Interest . . . . .</i>	<i>883.23</i>	<i>3,672.35</i>	<i>1,355.72</i>	<i>2,202.75</i>
On sinking funds . . . . .	—	—	—	—
On trust and investment funds . . . . .	257.87	2,526.41	961.88	94.77
All other . . . . .	625.36	1,145.94	394.34	2,107.98
<b>NON-REVENUE.</b>	<b>\$12,481.12</b>	<b>\$66,138.68</b>	<b>\$20,834.07</b>	<b>\$99,319.93</b>
<b>Offsets to outlays . . . . .</b>	<b>500.00</b>	<b>—</b>	<b>—</b>	<b>17,005.00</b>
<i>Departmental . . . . .</i>	<i>500.00</i>	<i>—</i>	<i>—</i>	<i>17,005.00</i>
<i>Public service enterprises . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness . . . . .</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>40,271.60</b>
<i>Loans, general purposes . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>40,000.00</i>
<i>Loans, cemeteries . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans) . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Unpaid warrants or orders, current year . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>271.60</i>
<b>Transfers . . . . .</b>	<b>346.57</b>	<b>25,096.51</b>	<b>3,176.35</b>	<b>14.05</b>
<i>From sinking funds . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other . . . . .	346.57	25,096.51	3,176.35	14.05
<b>Refunds . . . . .</b>	<b>—</b>	<b>838.59</b>	<b>157.57</b>	<b>238.11</b>
<b>Agency, trust, and investment . . . . .</b>	<b>11,634.55</b>	<b>40,203.58</b>	<b>17,500.15</b>	<b>41,791.17</b>
<i>Taxes and licenses for State . . . . .</i>	<i>4,598.00</i>	<i>14,520.00</i>	<i>4,235.00</i>	<i>15,367.00</i>
<i>Taxes for county . . . . .</i>	<i>2,941.09</i>	<i>12,501.19</i>	<i>3,611.60</i>	<i>13,230.42</i>
<i>Reimbursements for grade crossings . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds . . . . .</i>	<i>3,633.26</i>	<i>12,178.79</i>	<i>9,059.35</i>	<i>12,362.04</i>
All other . . . . .	462.20	1,003.60	594.20	831.71
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays . . . . .	\$128,021.28	\$242,407.83	\$196,826.35	\$384,991.62
Premiums . . . . .	—	—	—	271.60
Municipal indebtedness . . . . .	—	—	—	40,000.00
Transfers and refunds . . . . .	346.57	25,935.10	3,333.92	252.16
Agency, trust, and investment . . . . .	11,634.55	40,203.58	17,500.15	41,791.17
<b>Total receipts . . . . .</b>	<b>\$140,002.40</b>	<b>\$308,546.51</b>	<b>\$217,660.42</b>	<b>\$467,306.55</b>
Balance on hand, including funds . . . . .	46,726.44	190,372.70	66,692.10	126,201.39
<b>GRAND TOTAL . . . . .</b>	<b>\$186,728.84</b>	<b>\$498,919.21</b>	<b>\$284,352.52</b>	<b>\$593,507.94</b>



## Graded According to Population of 1945 — Continued.

PAYMENTS.	Shirley POPULATION 2,459	Duxbury POPULATION 2,432	Middleton POPULATION 2,415	Marshfield POPULATION 2,405
<b>Maintenance . . . . .</b>	<b>\$107,836.90</b>	<b>\$203,307.34</b>	<b>\$167,351.23</b>	<b>\$294,927.52</b>
<i>Departmental . . . . .</i>	<i>107,264.20</i>	<i>194,463.46</i>	<i>114,621.38</i>	<i>272,641.17</i>
General government . . . . .	6,833.68	14,799.25	9,271.10	17,735.61
Protection of persons and property . . . . .	11,963.86	29,715.29	7,086.74	44,381.43
Health and sanitation . . . . .	6,222.17	9,312.33	3,201.73	20,950.15
Highways . . . . .	22,490.54	30,767.91	22,612.55	57,712.37
Charities . . . . .	19,625.55	43,916.19	35,790.41	52,664.34
Veterans' benefits . . . . .	145.70	2,467.45	67.50	1,186.80
Schools . . . . .	34,973.73	58,435.72	32,183.46	58,651.99
Libraries . . . . .	1,348.98	1,500.00	1,973.21	3,815.57
Recreation . . . . .	814.38	852.16	922.29	224.27
Pensions . . . . .	—	—	—	—
Unclassified . . . . .	2,846.11	2,697.16	1,512.39	15,318.64
<i>Public service enterprises . . . . .</i>	<i>—</i>	<i>—</i>	<i>50,935.20</i>	<i>20,340.80</i>
Electric light . . . . .	—	—	50,900.50	—
Water . . . . .	—	—	—	20,340.80
All other . . . . .	—	—	34.70	—
<i>Cemeteries . . . . .</i>	<i>572.70</i>	<i>8,843.88</i>	<i>1,759.93</i>	<i>1,945.55</i>
<i>Administration of trust funds . . . . .</i>	<i>—</i>	<i>—</i>	<i>34.72</i>	<i>—</i>
<b>Interest . . . . .</b>	<b>714.51</b>	<b>500.00</b>	<b>600.00</b>	<b>13,828.65</b>
<i>Loans, general purposes . . . . .</i>	<i>714.51</i>	<i>500.00</i>	<i>600.00</i>	<i>2,737.50</i>
<i>Loans, public service enterprises . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>11,091.15</i>
<i>Loans, cemeteries . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays . . . . .</b>	<b>—</b>	<b>5,636.76</b>	<b>2,139.00</b>	<b>46,442.16</b>
<i>Departmental . . . . .</i>	<i>—</i>	<i>5,636.76</i>	<i>2,139.00</i>	<i>8,047.39</i>
General government . . . . .	—	—	236.74	433.09
Protection of persons and property . . . . .	—	4,239.63	1,266.72	649.14
Health and sanitation . . . . .	—	—	—	998.96
Highways . . . . .	—	—	—	4,787.72
Charities . . . . .	—	—	—	—
Schools . . . . .	—	1,272.13	635.54	128.88
Libraries . . . . .	—	—	—	—
Recreation . . . . .	—	—	—	—
Unclassified . . . . .	—	125.00	—	1,049.60
<i>Public service enterprises . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>38,394.77</i>
Electric light . . . . .	—	—	—	—
Water . . . . .	—	—	—	38,394.77
All other . . . . .	—	—	—	—
<i>Cemeteries . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness . . . . .</b>	<b>3,900.00</b>	<b>5,000.00</b>	<b>3,000.00</b>	<b>41,000.00</b>
<i>From sinking funds . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources . . . . .</i>	<i>3,900.00</i>	<i>5,000.00</i>	<i>3,000.00</i>	<i>141,000.00</i>
<i>Bonds refunded, current year . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans) . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Warrants or orders, previous years . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers . . . . .</b>	<b>346.57</b>	<b>25,096.51</b>	<b>3,176.35</b>	<b>14.05</b>
<i>To sinking funds from revenue . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other . . . . .</i>	<i>346.57</i>	<i>25,096.51</i>	<i>3,176.35</i>	<i>14.05</i>
<b>Refunds . . . . .</b>	<b>—</b>	<b>838.59</b>	<b>157.57</b>	<b>238.11</b>
<b>Agency, trust, and investment . . . . .</b>	<b>11,545.85</b>	<b>68,389.49</b>	<b>19,771.15</b>	<b>41,721.11</b>
<i>Taxes and licenses for State . . . . .</i>	<i>4,593.00</i>	<i>14,520.00</i>	<i>4,235.00</i>	<i>15,367.00</i>
<i>Taxes for county . . . . .</i>	<i>2,941.09</i>	<i>12,501.19</i>	<i>3,611.60</i>	<i>13,230.42</i>
<i>Expenditures for grade crossings . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds . . . . .</i>	<i>3,544.56</i>	<i>40,362.90</i>	<i>11,330.35</i>	<i>12,291.98</i>
<i>All other . . . . .</i>	<i>462.20</i>	<i>1,005.40</i>	<i>594.20</i>	<i>831.71</i>
<b>RECAPITULATION.</b>				
Maintenance and interest . . . . .	\$108,551.41	\$203,807.34	\$167,951.23	\$308,756.17
Permanent debt (except from sinking funds) . . . . .	3,900.00	5,000.00	3,000.00	141,000.00
Sinking fund requirements from revenue . . . . .	—	—	—	—
Outlays . . . . .	—	5,636.76	2,139.00	46,442.16
Permanent debt from sinking funds . . . . .	—	—	—	—
Bonds refunded, current year . . . . .	—	—	—	—
Temporary loans . . . . .	—	—	—	—
Transfers (except to sinking funds) and refunds . . . . .	346.57	25,935.10	3,333.92	252.16
Agency, trust, and investment . . . . .	11,545.85	68,389.49	19,771.15	41,721.11
<b>Total payments . . . . .</b>	<b>\$124,343.83</b>	<b>\$308,768.69</b>	<b>\$196,195.30</b>	<b>\$438,171.60</b>
Balance on hand, including funds . . . . .	62,385.01	190,150.52	88,157.22	155,336.34
<b>GRAND TOTAL . . . . .</b>	<b>\$186,728.84</b>	<b>\$498,919.21</b>	<b>\$284,352.52</b>	<b>\$593,507.94</b>

<sup>1</sup> Includes \$3,675 paid from offsets to outlays.

TABLE I. — Summary of Financial Transactions. Towns

RECEIPTS.	Nahant POPULATION 2,396	Upton POPULATION 2,388	Hamilton POPULATION 2,387	Merrimac POPULATION 2,384
<b>REVENUE.</b>	<b>\$245,082.38</b>	<b>\$128,233.26</b>	<b>\$180,211.83</b>	<b>\$213,371.54</b>
<b>General . . . . .</b>	<b>209,088.54</b>	<b>105,145.19</b>	<b>150,980.98</b>	<b>135,342.95</b>
<i>Taxes . . . . .</i>	<i>191,889.93</i>	<i>69,121.36</i>	<i>132,810.49</i>	<i>91,128.08</i>
Property, poll, and income . . . . .	180,315.75	63,156.71	121,493.52	84,917.51
Corporation, bank, etc. . . . .	11,574.18	5,964.65	11,316.97	6,210.57
<i>Licenses and permits . . . . .</i>	<i>1,760.50</i>	<i>565.50</i>	<i>1,268.00</i>	<i>1,281.50</i>
<i>Fines and forfeits . . . . .</i>	<i>646.00</i>	—	—	<i>39.00</i>
<i>Grants and gifts . . . . .</i>	<i>14,792.11</i>	<i>34,828.33</i>	<i>16,902.49</i>	<i>33,604.37</i>
For expenses . . . . .	14,792.11	34,578.33	16,902.49	33,604.37
For outlays . . . . .	—	250.00	—	—
All other . . . . .	—	630.00	—	9,290.00
<b>Commercial . . . . .</b>	<b>35,993.84</b>	<b>23,088.07</b>	<b>29,230.85</b>	<b>78,028.59</b>
<i>Special assessments . . . . .</i>	<i>1,396.78</i>	—	<i>987.60</i>	<i>168.18</i>
To meet expenses . . . . .	1,396.78	—	987.60	168.18
To meet outlays . . . . .	—	—	—	—
<i>Privileges . . . . .</i>	<i>2,504.95</i>	<i>2,213.59</i>	<i>3,365.85</i>	<i>4,011.52</i>
<i>Departmental . . . . .</i>	<i>13,588.73</i>	<i>19,004.46</i>	<i>14,751.94</i>	<i>22,170.93</i>
General government . . . . .	170.72	178.28	21.35	1,315.28
Protection of persons and property . . . . .	146.52	32.10	27.54	11.30
Health and sanitation . . . . .	654.50	260.71	536.00	135.50
Highways . . . . .	1,079.89	2,406.60	399.95	1,500.03
Charities . . . . .	7,527.88	15,646.63	9,226.50	18,671.64
Veterans' benefits . . . . .	—	96.50	120.00	36.00
Schools . . . . .	3,777.43	378.06	4,412.52	44.75
Libraries . . . . .	117.79	5.58	8.08	90.23
Recreation . . . . .	93.00	—	—	—
Unclassified . . . . .	21.00	—	—	366.20
<i>Public service enterprises . . . . .</i>	<i>16,686.34</i>	—	<i>7,909.00</i>	<i>47,874.99</i>
Electric light . . . . .	—	—	—	36,540.15
Water . . . . .	16,686.34	—	7,909.00	11,334.84
All other . . . . .	—	—	—	—
<i>Cemeteries . . . . .</i>	<i>490.00</i>	<i>1,161.61</i>	<i>1,640.86</i>	<i>1,454.78</i>
<i>Interest . . . . .</i>	<i>1,327.04</i>	<i>708.41</i>	<i>575.60</i>	<i>2,348.19</i>
On sinking funds . . . . .	—	—	—	—
On trust and investment funds . . . . .	164.64	355.10	206.09	441.60
All other . . . . .	1,162.40	353.31	369.51	1,906.59
<b>NON-REVENUE.</b>	<b>\$100,955.08</b>	<b>\$19,128.87</b>	<b>\$28,830.49</b>	<b>\$31,968.04</b>
<b>Offsets to outlays . . . . .</b>	<b>775.00</b>	—	—	—
<i>Departmental . . . . .</i>	<i>775.00</i>	—	—	—
<i>Public service enterprises . . . . .</i>	—	—	—	—
<i>Cemeteries . . . . .</i>	—	—	—	—
<b>Municipal indebtedness . . . . .</b>	<b>50,000.00</b>	—	—	<b>4,500.00</b>
<i>Loans, general purposes . . . . .</i>	—	—	—	—
<i>Loans, public service enterprises . . . . .</i>	—	—	—	—
<i>Loans, cemeteries . . . . .</i>	—	—	—	—
<i>Bonds refunded, current year . . . . .</i>	—	—	—	—
<i>Temporary loans (including revenue loans) . . . . .</i>	<i>50,000.00</i>	—	—	<i>4,500.00</i>
<i>Unpaid warrants or orders, current year . . . . .</i>	—	—	—	—
<i>Premiums . . . . .</i>	—	—	—	—
<b>Transfers . . . . .</b>	<b>15,000.00</b>	<b>5,334.10</b>	<b>989.33</b>	<b>10,690.63</b>
<i>From sinking funds . . . . .</i>	—	—	—	—
All other . . . . .	15,000.00	5,334.10	989.33	10,690.63
<b>Refunds . . . . .</b>	<b>4,588.81</b>	<b>35.02</b>	<b>340.03</b>	<b>466.10</b>
<b>Agency, trust, and investment . . . . .</b>	<b>30,591.27</b>	<b>13,759.75</b>	<b>27,501.13</b>	<b>16,311.31</b>
<i>Taxes and licenses for State . . . . .</i>	<i>10,890.00</i>	<i>3,025.00</i>	<i>10,648.00</i>	<i>3,872.00</i>
<i>Taxes for county . . . . .</i>	<i>9,286.97</i>	<i>2,596.60</i>	<i>9,080.59</i>	<i>3,302.03</i>
<i>Reimbursements for grade crossings . . . . .</i>	—	—	—	—
<i>Sinking and other permanent funds . . . . .</i>	<i>10,015.70</i>	<i>7,444.95</i>	<i>7,097.29</i>	<i>8,781.48</i>
All other . . . . .	398.60	693.20	675.25	355.80
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays . . . . .	\$245,857.38	\$128,233.26	\$180,211.83	\$213,371.54
Premiums . . . . .	—	—	—	—
Municipal indebtedness . . . . .	50,000.00	—	—	4,500.00
Transfers and refunds . . . . .	19,588.81	5,369.12	1,329.36	11,156.73
Agency, trust, and investment . . . . .	30,591.27	13,759.75	27,501.13	16,311.31
<b>Total receipts . . . . .</b>	<b>\$346,037.46</b>	<b>\$147,362.13</b>	<b>\$209,042.32</b>	<b>\$245,339.58</b>
<i>Balance on hand, including funds . . . . .</i>	<i>59,096.70</i>	<i>34,328.69</i>	<i>64,271.97</i>	<i>81,099.69</i>
<b>GRAND TOTAL . . . . .</b>	<b>\$405,134.16</b>	<b>\$181,690.82</b>	<b>\$273,314.29</b>	<b>\$326,439.27</b>

## Graded According to Population of 1945 — Continued.

PAYMENTS.	Nahant POPULATION 2,396	Upton POPULATION 2,388	Hamilton POPULATION 2,387	Merrimac POPULATION 2,384
<b>Maintenance . . . . .</b>	<b>\$213,717.51</b>	<b>\$117,741.17</b>	<b>\$157,512.74</b>	<b>\$175,072.59</b>
<i>Departmental . . . . .</i>	<i>199,794.17</i>	<i>115,943.29</i>	<i>150,342.19</i>	<i>133,340.56</i>
General government . . . . .	20,427.92	8,742.80	13,610.28	9,542.17
Protection of persons and property . . . . .	41,209.83	3,414.53	13,060.37	10,681.28
Health and sanitation . . . . .	23,380.34	2,830.48	9,313.07	3,036.81
Highways . . . . .	27,583.94	22,485.40	23,619.81	19,009.97
Charities . . . . .	22,932.17	41,600.29	25,089.90	50,280.06
Veterans' benefits . . . . .	645.00	3,006.19	447.05	952.01
Schools . . . . .	48,166.07	31,046.99	58,323.92	34,954.17
Libraries . . . . .	4,226.29	967.02	2,554.91	1,585.00
Recreation . . . . .	1,112.29	78.73	645.48	465.88
Pensions . . . . .	4,722.00	—	—	—
Unclassified . . . . .	5,388.32	1,770.86	3,677.40	2,833.21
<i>Public service enterprises . . . . .</i>	<i>9,053.70</i>	<i>—</i>	<i>4,668.69</i>	<i>39,423.19</i>
Electric light . . . . .	—	—	—	30,518.62
Water . . . . .	9,053.70	—	4,668.69	8,904.57
All other . . . . .	—	—	—	—
<i>Cemeteries . . . . .</i>	<i>4,869.64</i>	<i>1,797.88</i>	<i>2,501.86</i>	<i>2,308.84</i>
<i>Administration of trust funds . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Interest . . . . .</b>	<b>3,429.13</b>	<b>—</b>	<b>2,223.75</b>	<b>89.35</b>
<i>Loans, general purposes . . . . .</i>	<i>978.54</i>	<i>—</i>	<i>1,312.50</i>	<i>89.35</i>
<i>Loans, public service enterprises . . . . .</i>	<i>2,450.59</i>	<i>—</i>	<i>911.25</i>	<i>—</i>
<i>Loans, cemeteries . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays . . . . .</b>	<b>3,921.38</b>	<b>774.03</b>	<b>1,025.00</b>	<b>2,872.32</b>
<i>Departmental . . . . .</i>	<i>2,525.16</i>	<i>243.50</i>	<i>—</i>	<i>—</i>
General government . . . . .	—	—	—	—
Protection of persons and property . . . . .	586.44	243.50	—	—
Health and sanitation . . . . .	545.31	—	—	—
Highways . . . . .	1,295.46	—	—	—
Charities . . . . .	—	—	—	—
Schools . . . . .	97.95	—	—	—
Libraries . . . . .	—	—	—	—
Recreation . . . . .	—	—	—	—
Unclassified . . . . .	—	—	—	—
<i>Public service enterprises . . . . .</i>	<i>1,396.22</i>	<i>—</i>	<i>1,025.00</i>	<i>2,713.32</i>
Electric light . . . . .	—	—	—	2,152.04
Water . . . . .	1,396.22	—	1,025.00	561.28
All other . . . . .	—	—	—	—
<i>Cemeteries . . . . .</i>	<i>—</i>	<i>530.53</i>	<i>—</i>	<i>159.00</i>
<b>Municipal indebtedness . . . . .</b>	<b>57,402.66</b>	<b>—</b>	<b>11,000.00</b>	<b>11,701.15</b>
<i>From sinking funds . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources . . . . .</i>	<i>7,402.66</i>	<i>—</i>	<i>11,000.00</i>	<i>7,701.15</i>
<i>Bonds refunded, current year . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans) . . . . .</i>	<i>50,000.00</i>	<i>—</i>	<i>—</i>	<i>4,000.00</i>
<i>Warrants or orders, previous years . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers . . . . .</b>	<b>15,000.00</b>	<b>5,334.10</b>	<b>989.33</b>	<b>10,690.63</b>
<i>To sinking funds from revenue . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other . . . . .</i>	<i>15,000.00</i>	<i>5,334.10</i>	<i>989.33</i>	<i>10,690.63</i>
<b>Refunds . . . . .</b>	<b>4,588.81</b>	<b>35.02</b>	<b>340.03</b>	<b>466.10</b>
<b>Agency, trust, and investment . . . . .</b>	<b>45,814.63</b>	<b>18,698.15</b>	<b>27,795.95</b>	<b>26,149.59</b>
<i>Taxes and licenses for State . . . . .</i>	<i>10,890.00</i>	<i>3,025.00</i>	<i>10,648.00</i>	<i>3,872.00</i>
<i>Taxes for county . . . . .</i>	<i>9,286.97</i>	<i>2,596.60</i>	<i>9,080.59</i>	<i>3,302.03</i>
<i>Expenditures for grade crossings . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds . . . . .</i>	<i>25,237.26</i>	<i>12,383.35</i>	<i>7,384.91</i>	<i>18,619.76</i>
<i>All other . . . . .</i>	<i>400.40</i>	<i>693.20</i>	<i>682.45</i>	<i>355.80</i>
<b>RECAPITULATION.</b>				
Maintenance and interest . . . . .	\$217,146.64	\$117,741.17	\$159,736.49	\$175,161.94
Permanent debt (except from sinking funds) . . . . .	7,402.66	—	11,000.00	7,701.15
Sinking fund requirements from revenue . . . . .	—	—	—	—
Outlays . . . . .	3,921.38	774.03	1,025.00	2,872.32
Permanent debt from sinking funds . . . . .	—	—	—	—
Bonds refunded, current year . . . . .	—	—	—	—
Temporary loans . . . . .	50,000.00	—	—	4,000.00
Transfers (except to sinking funds) and refunds . . . . .	19,588.81	5,369.12	1,329.36	11,156.73
Agency, trust, and investment . . . . .	45,814.63	18,698.15	27,795.95	26,149.59
<b>Total payments . . . . .</b>	<b>\$343,874.12</b>	<b>\$142,582.47</b>	<b>\$200,886.86</b>	<b>\$227,041.73</b>
<b>Balance on hand, including funds . . . . .</b>	<b>61,260.04</b>	<b>39,108.35</b>	<b>72,427.49</b>	<b>99,397.54</b>
<b>GRAND TOTAL . . . . .</b>	<b>\$405,134.16</b>	<b>\$181,690.82</b>	<b>\$273,314.29</b>	<b>\$326,439.27</b>

TABLE I. — Summary of Financial Transactions. Towns

RECEIPTS.	West Boylston POPULATION 2,382	Southborough POPULATION 2,330	Millis POPULATION 2,329	Sturbridge POPULATION 2,329
<b>REVENUE.</b>	<b>\$195,589.45</b>	<b>\$163,782.14</b>	<b>\$172,126.91</b>	<b>\$133,921.55</b>
<b>General . . . . .</b>	<b>127,217.00</b>	<b>123,231.39</b>	<b>140,867.44</b>	<b>105,244.21</b>
<i>Taxes</i>	<i>101,139.68</i>	<i>101,128.57</i>	<i>114,134.91</i>	<i>74,964.27</i>
Property, poll, and income . . . . .	95,584.82	92,416.03	97,040.07	68,037.43
Corporation, bank, etc. . . . .	5,554.86	8,712.54	17,094.84	6,926.84
<i>Licenses and permits</i> . . . . .	<i>205.50</i>	<i>282.00</i>	<i>535.30</i>	<i>2,567.00</i>
<i>Fines and forfeits</i> . . . . .	<i>225.00</i>	<i>20.00</i>	<i>162.00</i>	<i>1,035.00</i>
<i>Grants and gifts</i> . . . . .	<i>25,646.82</i>	<i>21,800.82</i>	<i>26,035.23</i>	<i>26,677.94</i>
For expenses . . . . .	25,646.82	21,800.82	26,035.23	26,677.94
For outlays . . . . .	—	—	—	—
All other . . . . .	—	—	—	—
<b>Commercial . . . . .</b>	<b>68,372.45</b>	<b>40,550.75</b>	<b>31,259.47</b>	<b>28,677.34</b>
<i>Special assessments</i> . . . . .	<i>—</i>	<i>195.03</i>	<i>—</i>	<i>—</i>
To meet expenses . . . . .	—	195.03	—	—
To meet outlays . . . . .	—	—	—	—
<i>Privileges</i> . . . . .	<i>3,537.97</i>	<i>3,048.35</i>	<i>2,428.35</i>	<i>2,909.40</i>
<i>Departmental</i> . . . . .	<i>17,572.96</i>	<i>15,832.58</i>	<i>16,761.31</i>	<i>18,345.78</i>
General government . . . . .	—	56.05	53.00	71.00
Protection of persons and property . . . . .	80.40	112.63	15.04	17.30
Health and sanitation . . . . .	546.50	493.57	—	—
Highways . . . . .	5,532.59	3,288.37	1,039.70	5,338.40
Charities . . . . .	10,186.72	8,724.17	14,042.87	11,398.17
Veterans' benefits . . . . .	120.00	475.00	390.00	80.00
Schools . . . . .	1,030.54	2,587.03	1,195.26	941.30
Libraries . . . . .	70.14	19.00	25.44	7.50
Recreation . . . . .	—	—	—	—
Unclassified . . . . .	6.07	76.76	—	492.11
<i>Public service enterprises</i> . . . . .	<i>45,407.32</i>	<i>17,874.54</i>	<i>11,317.26</i>	<i>5,786.21</i>
Electric light . . . . .	45,407.32	—	—	—
Water . . . . .	—	17,874.54	11,317.26	5,786.21
All other . . . . .	—	—	—	—
<i>Cemeteries</i> . . . . .	<i>755.03</i>	<i>2,910.63</i>	<i>389.22</i>	<i>873.06</i>
<i>Interest</i> . . . . .	<i>1,099.17</i>	<i>689.62</i>	<i>363.33</i>	<i>762.89</i>
On sinking funds . . . . .	—	—	—	—
On trust and investment funds . . . . .	467.95	295.89	182.07	394.86
All other . . . . .	631.22	393.73	181.26	368.03
<b>NON-REVENUE.</b>	<b>\$26,311.42</b>	<b>\$60,707.69</b>	<b>\$51,525.66</b>	<b>\$33,661.63</b>
<b>Offsets to outlays . . . . .</b>	<b>1,306.57</b>	<b>—</b>	<b>—</b>	<b>12,725.81</b>
<i>Departmental</i> . . . . .	<i>1,306.57</i>	<i>—</i>	<i>—</i>	<i>12,725.81</i>
<i>Public service enterprises</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness . . . . .</b>	<b>5,000.00</b>	<b>2,000.00</b>	<b>30,000.00</b>	<b>—</b>
<i>Loans, general purposes</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans)</i> . . . . .	<i>5,000.00</i>	<i>2,000.00</i>	<i>30,000.00</i>	<i>—</i>
<i>Unpaid warrants or orders, current year</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers . . . . .</b>	<b>467.95</b>	<b>25,786.78</b>	<b>3,248.20</b>	<b>9,105.00</b>
<i>From sinking funds</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other . . . . .	467.95	25,786.78	3,248.20	9,105.00
<b>Refunds . . . . .</b>	<b>1,112.15</b>	<b>2,820.99</b>	<b>2,036.18</b>	<b>688.56</b>
<b>Agency, trust, and investment . . . . .</b>	<b>18,424.75</b>	<b>30,099.92</b>	<b>16,241.28</b>	<b>11,142.26</b>
<i>Taxes and licenses for State</i> . . . . .	<i>5,203.00</i>	<i>6,655.00</i>	<i>6,060.00</i>	<i>3,872.00</i>
<i>Taxes for county</i> . . . . .	<i>4,466.16</i>	<i>5,712.53</i>	<i>3,537.21</i>	<i>3,323.65</i>
<i>Reimbursements for grade crossings</i> . . . . .	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds</i> . . . . .	<i>8,186.19</i>	<i>17,060.39</i>	<i>6,215.07</i>	<i>3,229.01</i>
All other . . . . .	569.40	672.00	429.00	717.60
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays . . . . .	\$196,896.02	\$163,782.14	\$172,126.91	\$146,647.36
Premiums . . . . .	—	—	—	—
Municipal indebtedness . . . . .	5,000.00	2,000.00	30,000.00	—
Transfers and refunds . . . . .	1,580.10	28,607.77	5,284.38	9,793.56
Agency, trust, and investment . . . . .	18,424.75	30,099.92	16,241.28	11,142.26
<b>Total receipts . . . . .</b>	<b>\$221,900.87</b>	<b>\$224,489.83</b>	<b>\$223,652.57</b>	<b>\$167,583.18</b>
Balance on hand, including funds . . . . .	84,239.83	88,941.99	53,011.35	42,626.31
<b>GRAND TOTAL . . . . .</b>	<b>\$306,140.70</b>	<b>\$313,431.82</b>	<b>\$276,663.92</b>	<b>\$210,209.49</b>



## Graded According to Population of 1945 — Continued.

PAYMENTS.	West Boylston POPULATION 2,382	Southborough POPULATION 2,330	Millis POPULATION 2,329	Sturbridge POPULATION 2,329
<b>Maintenance . . . . .</b>	<b>\$164,922.79</b>	<b>\$136,681.96</b>	<b>\$147,926.43</b>	<b>\$110,650.97</b>
<i>Departmental . . . . .</i>	<i>130,371.38</i>	<i>124,293.35</i>	<i>137,863.52</i>	<i>104,947.45</i>
General government . . . . .	5,315.70	8,467.05	6,831.19	6,474.65
Protection of persons and property . . . . .	5,252.47	11,486.96	11,213.50	5,085.04
Health and sanitation . . . . .	4,958.75	4,648.64	4,842.54	2,593.11
Highways . . . . .	28,657.73	19,489.44	22,195.19	27,426.85
Charities . . . . .	24,706.70	23,723.83	41,719.97	29,575.14
Veterans' benefits . . . . .	3,016.89	2,058.00	168.00	618.38
Schools . . . . .	51,836.09	47,874.13	48,063.76	30,035.64
Libraries . . . . .	3,744.65	2,663.68	686.40	949.73
Recreation . . . . .	649.36	738.72	765.02	412.21
Pensions . . . . .	—	—	—	—
Unclassified . . . . .	2,233.04	3,142.90	1,377.95	1,776.70
<i>Public service enterprises . . . . .</i>	<i>33,447.04</i>	<i>7,157.85</i>	<i>8,760.42</i>	<i>4,205.17</i>
Electric light . . . . .	33,447.04	—	—	—
Water . . . . .	—	7,157.85	8,760.42	4,205.17
All other . . . . .	—	—	—	—
Cemeteries . . . . .	1,104.37	5,230.76	1,302.49	1,495.59
Administration of trust funds . . . . .	—	—	—	2.76
<b>Interest . . . . .</b>	<b>1,036.97</b>	<b>8,107.56</b>	<b>597.22</b>	<b>2,585.72</b>
<i>Loans, general purposes . . . . .</i>	<i>1,036.97</i>	<i>472.56</i>	<i>457.22</i>	<i>695.72</i>
<i>Loans, public service enterprises . . . . .</i>	<i>—</i>	<i>7,635.00</i>	<i>140.00</i>	<i>1,890.00</i>
<i>Loans, cemeteries . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays . . . . .</b>	<b>9,915.64</b>	<b>8,433.49</b>	<b>1,859.00</b>	<b>5,828.09</b>
<i>Departmental . . . . .</i>	<i>6,973.53</i>	<i>8,433.49</i>	<i>1,859.00</i>	<i>3,432.35</i>
General government . . . . .	—	—	—	—
Protection of persons and property . . . . .	—	230.37	1,726.50	—
Health and sanitation . . . . .	—	—	—	1,107.35
Highways . . . . .	3,976.27	7,758.57	12.00	300.00
Charities . . . . .	—	—	—	—
Schools . . . . .	—	444.55	120.50	—
Libraries . . . . .	—	—	—	—
Recreation . . . . .	—	—	—	2,025.00
Unclassified . . . . .	2,997.26	—	—	—
<i>Public service enterprises . . . . .</i>	<i>2,942.11</i>	<i>—</i>	<i>—</i>	<i>2,395.74</i>
Electric light . . . . .	2,942.11	—	—	—
Water . . . . .	—	—	—	2,395.74
All other . . . . .	—	—	—	—
Cemeteries . . . . .	—	—	—	—
<b>Municipal indebtedness . . . . .</b>	<b>9,000.00</b>	<b>15,000.00</b>	<b>40,000.00</b>	<b>10,000.00</b>
<i>From sinking funds . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources . . . . .</i>	<i>4,000.00</i>	<i>15,000.00</i>	<i>10,000.00</i>	<i>10,000.00</i>
Bonds refunded, current year . . . . .	—	—	—	—
Temporary loans (including revenue loans) . . . . .	5,000.00	—	30,000.00	—
Warrants or orders, previous years . . . . .	—	—	—	—
<b>Transfers . . . . .</b>	<b>467.95</b>	<b>25,786.78</b>	<b>3,248.20</b>	<b>9,105.00</b>
<i>To sinking funds from revenue . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other . . . . .	467.95	25,786.78	3,248.20	9,105.00
<b>Refunds . . . . .</b>	<b>1,112.15</b>	<b>2,820.99</b>	<b>2,036.18</b>	<b>688.56</b>
<b>Agency, trust, and investment . . . . .</b>	<b>18,293.55</b>	<b>32,403.39</b>	<b>18,573.51</b>	<b>19,869.59</b>
<i>Taxes and licenses for State . . . . .</i>	<i>5,203.00</i>	<i>6,655.00</i>	<i>6,060.00</i>	<i>3,872.00</i>
Taxes for county . . . . .	4,466.16	5,712.53	3,537.21	3,323.65
Expenditures for grade crossings . . . . .	—	—	—	—
Sinking and other permanent funds . . . . .	8,054.99	19,365.66	8,616.30	11,956.34
All other . . . . .	569.40	670.20	360.00	717.60
<b>RECAPITULATION.</b>				
Maintenance and interest . . . . .	\$165,959.76	\$144,789.52	\$148,523.65	\$113,236.69
Permanent debt (except from sinking funds) . . . . .	4,000.00	15,000.00	10,000.00	10,000.00
Sinking fund requirements from revenue . . . . .	—	—	—	—
Outlays . . . . .	9,915.64	8,433.49	1,859.00	5,828.09
Permanent debt from sinking funds . . . . .	—	—	—	—
Bonds refunded, current year . . . . .	—	—	—	—
Temporary loans . . . . .	5,000.00	—	30,000.00	—
Transfers (except to sinking funds) and refunds . . . . .	1,580.10	28,607.77	5,284.38	9,793.56
Agency, trust, and investment . . . . .	18,293.55	32,403.39	18,573.51	19,869.59
<b>Total payments . . . . .</b>	<b>\$204,749.05</b>	<b>\$229,234.17</b>	<b>\$214,240.54</b>	<b>\$158,727.93</b>
Balance on hand, including funds . . . . .	101,391.65	84,197.65	62,423.38	51,481.56
<b>GRAND TOTAL . . . . .</b>	<b>\$306,140.70</b>	<b>\$313,431.82</b>	<b>\$276,663.92</b>	<b>\$210,209.49</b>

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Ashburnham POPULATION 2,325	Townsend POPULATION 2,298	Raynham POPULATION 2,214	Chatham POPULATION 2,192
<b>REVENUE.</b>	<b>\$175,085.70</b>	<b>\$149,560.80</b>	<b>\$126,930.81</b>	<b>\$197,254.18</b>
<b>General . . . . .</b>	<b>108,267.74</b>	<b>113,618.74</b>	<b>103,461.53</b>	<b>172,545.67</b>
<i>Taxes . . . . .</i>	<i>78,752.28</i>	<i>79,320.61</i>	<i>72,335.72</i>	<i>146,983.97</i>
Property, poll, and income . . . . .	70,741.01	68,625.71	68,191.37	132,837.76
Corporation, bank, etc. . . . .	8,011.27	10,694.90	4,144.35	14,146.21
<i>Licenses and permits . . . . .</i>	<i>642.50</i>	<i>33.25</i>	<i>1,503.00</i>	<i>1,152.50</i>
<i>Fines and forfeits . . . . .</i>	<i>20.00</i>	<i>73.20</i>	<i>200.20</i>	<i>85.00</i>
<i>Grants and gifts . . . . .</i>	<i>28,838.27</i>	<i>34,191.68</i>	<i>29,422.61</i>	<i>24,155.00</i>
For expenses . . . . .	28,838.27	34,191.68	29,422.61	24,155.00
For outlays . . . . .	—	—	—	—
<i>All other . . . . .</i>	<i>14.69</i>	<i>—</i>	<i>—</i>	<i>169.20</i>
<b>Commercial . . . . .</b>	<b>66,817.96</b>	<b>35,942.66</b>	<b>23,469.28</b>	<b>24,768.51</b>
<i>Special assessments . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
To meet expenses . . . . .	—	—	—	—
To meet outlays . . . . .	—	—	—	—
<i>Privileges . . . . .</i>	<i>2,610.37</i>	<i>2,162.36</i>	<i>2,697.18</i>	<i>4,017.62</i>
<i>Departmental . . . . .</i>	<i>20,088.75</i>	<i>18,662.85</i>	<i>19,670.06</i>	<i>18,756.39</i>
General government . . . . .	160.80	42.11	38.46	207.80
Protection of persons and property . . . . .	—	37.57	29.49	141.06
Health and sanitation . . . . .	369.02	192.50	361.42	34.29
Highways . . . . .	4,977.09	3,443.42	2,964.80	413.49
Charities . . . . .	13,842.09	13,190.01	13,187.75	12,382.08
Veterans' benefits . . . . .	225.00	50.00	—	50.00
Schools . . . . .	—	1,635.51	1,020.55	5,527.67
Libraries . . . . .	86.75	70.03	—	—
Recreation . . . . .	—	—	—	—
Unclassified . . . . .	428.00	1.70	2,067.59	—
<i>Public service enterprises . . . . .</i>	<i>42,914.09</i>	<i>11,748.88</i>	<i>—</i>	<i>—</i>
Electric light . . . . .	35,369.94	—	—	—
Water . . . . .	7,544.15	11,748.88	—	—
All other . . . . .	—	—	—	—
<i>Cemeteries . . . . .</i>	<i>65.00</i>	<i>1,161.54</i>	<i>360.10</i>	<i>1,076.20</i>
Interest . . . . .	1,139.75	2,206.43	741.94	828.30
On sinking funds . . . . .	—	—	—	—
On trust and investment funds . . . . .	583.83	1,565.55	25.80	90.87
All other . . . . .	555.92	640.88	716.14	737.43
<b>NON-REVENUE.</b>	<b>\$16,058.12</b>	<b>\$37,786.44</b>	<b>\$36,315.38</b>	<b>\$61,063.39</b>
<b>Offsets to outlays . . . . .</b>	<b>785.00</b>	<b>303.00</b>	<b>3,155.00</b>	<b>—</b>
<i>Departmental . . . . .</i>	<i>785.00</i>	<i>303.00</i>	<i>3,155.00</i>	<i>—</i>
<i>Public service enterprises . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness . . . . .</b>	<b>—</b>	<b>1,698.14</b>	<b>6,000.00</b>	<b>—</b>
<i>Loans, general purposes . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans) . . . . .</i>	<i>—</i>	<i>—</i>	<i>6,000.00</i>	<i>—</i>
<i>Unpaid warrants or orders, current year . . . . .</i>	<i>—</i>	<i>1,698.14</i>	<i>—</i>	<i>—</i>
<i>Premiums . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers . . . . .</b>	<b>1,178.34</b>	<b>2,165.35</b>	<b>15,006.00</b>	<b>20,035.00</b>
<i>From sinking funds . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other . . . . .</i>	<i>1,178.34</i>	<i>2,165.35</i>	<i>15,006.00</i>	<i>20,035.00</i>
<b>Refunds . . . . .</b>	<b>63.83</b>	<b>77.07</b>	<b>15.37</b>	<b>393.65</b>
<b>Agency, trust, and investment . . . . .</b>	<b>14,030.95</b>	<b>33,542.88</b>	<b>12,139.01</b>	<b>40,574.74</b>
<i>Taxes and licenses for State . . . . .</i>	<i>3,509.00</i>	<i>4,719.00</i>	<i>3,630.00</i>	<i>13,310.00</i>
<i>Taxes for county . . . . .</i>	<i>3,012.06</i>	<i>3,018.49</i>	<i>3,270.85</i>	<i>19,023.19</i>
<i>Reimbursements for grade crossings . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds . . . . .</i>	<i>6,966.89</i>	<i>25,253.39</i>	<i>4,478.76</i>	<i>7,784.35</i>
<i>All other . . . . .</i>	<i>543.00</i>	<i>552.00</i>	<i>759.40</i>	<i>457.20</i>
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays . . . . .	\$175,870.70	\$149,863.80	\$130,085.81	\$197,254.18
Premiums . . . . .	—	—	—	—
Municipal indebtedness . . . . .	—	1,698.14	6,000.00	—
Transfers and refunds . . . . .	1,242.17	2,242.42	15,021.37	20,428.65
Agency, trust, and investment . . . . .	14,030.95	33,542.88	12,139.01	40,574.74
<b>Total receipts . . . . .</b>	<b>\$191,143.82</b>	<b>\$187,347.24</b>	<b>\$163,246.19</b>	<b>\$258,257.57</b>
<b>Balance on hand, including funds . . . . .</b>	<b>62,972.74</b>	<b>49,377.10</b>	<b>54,401.65</b>	<b>86,348.62</b>
<b>GRAND TOTAL . . . . .</b>	<b>\$254,116.56</b>	<b>\$236,724.34</b>	<b>\$217,647.84</b>	<b>\$344,606.19</b>

## Graded According to Population of 1945 — Continued.

PAYMENTS.	Ashburnham POPULATION 2,325	Townsend POPULATION 2,298	Raynham POPULATION 2,214	Chatham POPULATION 2,192
<b>Maintenance . . . . .</b>	<b>\$153,789.03</b>	<b>\$132,302.80</b>	<b>\$113,657.54</b>	<b>\$155,272.98</b>
<i>Departmental . . . . .</i>	<i>119,990.73</i>	<i>126,103.54</i>	<i>113,059.69</i>	<i>152,568.86</i>
General government . . . . .	6,725.94	5,736.97	7,185.79	13,527.53
Protection of persons and property . . . . .	5,119.61	9,539.76	6,938.81	24,273.42
Health and sanitation . . . . .	3,482.81	4,403.46	3,156.80	6,436.28
Highways . . . . .	26,511.57	24,456.43	19,148.49	17,328.38
Charities . . . . .	41,048.60	39,517.73	32,649.31	36,243.62
Veterans' benefits . . . . .	1,511.97	48.00	840.00	16.00
Schools . . . . .	31,492.89	38,242.02	39,724.30	48,631.90
Libraries . . . . .	2,252.51	1,908.52	603.01	2,100.00
Recreation . . . . .	83.74	938.94	82.43	948.63
Pensions . . . . .	—	—	—	—
Unclassified . . . . .	1,761.09	1,311.71	2,730.75	3,063.10
<i>Public service enterprises . . . . .</i>	<i>31,830.38</i>	<i>4,508.27</i>	—	—
Electric light . . . . .	26,453.66	—	—	—
Water . . . . .	5,376.72	4,508.27	—	—
All other . . . . .	—	—	—	—
<i>Cemeteries . . . . .</i>	<i>1,967.92</i>	<i>1,690.99</i>	<i>597.85</i>	<i>2,704.12</i>
<i>Administration of trust funds . . . . .</i>	—	—	—	—
<b>Interest . . . . .</b>	<b>114.76</b>	<b>3,027.50</b>	<b>138.75</b>	<b>200.60</b>
<i>Loans, general purposes . . . . .</i>	<i>114.76</i>	—	<i>138.75</i>	<i>200.00</i>
<i>Loans, public service enterprises . . . . .</i>	—	<i>3,027.50</i>	—	—
<i>Loans, cemeteries . . . . .</i>	—	—	—	—
<b>Outlays . . . . .</b>	<b>2,504.00</b>	<b>1,978.23</b>	<b>322.60</b>	<b>4,862.74</b>
<i>Departmental . . . . .</i>	<i>930.77</i>	<i>1,978.23</i>	<i>322.60</i>	<i>4,862.74</i>
General government . . . . .	—	227.00	—	—
Protection of persons and property . . . . .	—	—	—	—
Health and sanitation . . . . .	—	—	—	633.76
Highways . . . . .	673.22	200.00	—	—
Charities . . . . .	—	88.14	—	—
Schools . . . . .	257.55	463.09	322.60	4,228.98
Libraries . . . . .	—	—	—	—
Recreation . . . . .	—	1,000.00	—	—
Unclassified . . . . .	—	—	—	—
<i>Public service enterprises . . . . .</i>	<i>1,573.23</i>	—	—	—
Electric light . . . . .	1,573.23	—	—	—
Water . . . . .	—	—	—	—
All other . . . . .	—	—	—	—
<i>Cemeteries . . . . .</i>	—	—	—	—
<b>Municipal indebtedness . . . . .</b>	<b>1,060.00</b>	<b>5,430.63</b>	<b>9,660.00</b>	<b>5,660.00</b>
<i>From sinking funds . . . . .</i>	—	—	—	—
<i>From revenue and other sources . . . . .</i>	<i>1,000.00</i>	<i>5,000.00</i>	<i>3,000.00</i>	<i>5,000.00</i>
<i>Bonds refunded, current year . . . . .</i>	—	—	—	—
<i>Temporary loans (including revenue loans) . . . . .</i>	—	—	<i>6,000.00</i>	—
<i>Warrants or orders, previous years . . . . .</i>	—	<i>430.63</i>	—	—
<b>Transfers . . . . .</b>	<b>1,178.34</b>	<b>2,165.35</b>	<b>15,066.00</b>	<b>20,035.00</b>
<i>To sinking funds from revenue . . . . .</i>	—	—	—	—
<i>All other . . . . .</i>	<i>1,178.34</i>	<i>2,165.35</i>	<i>15,066.00</i>	<i>20,035.00</i>
<b>Refunds . . . . .</b>	<b>63.83</b>	<b>77.07</b>	<b>15.37</b>	<b>393.65</b>
<b>Agency, trust, and investment . . . . .</b>	<b>12,684.01</b>	<b>33,558.87</b>	<b>27,158.81</b>	<b>61,008.45</b>
<i>Taxes and licenses for State . . . . .</i>	<i>3,509.00</i>	<i>4,719.00</i>	<i>3,630.00</i>	<i>13,310.00</i>
<i>Taxes for county . . . . .</i>	<i>3,012.06</i>	<i>3,018.49</i>	<i>3,270.85</i>	<i>19,023.19</i>
<i>Expenditures for grade crossings . . . . .</i>	—	—	—	—
<i>Sinking and other permanent funds . . . . .</i>	<i>5,608.55</i>	<i>25,269.38</i>	<i>19,498.56</i>	<i>28,218.06</i>
<i>All other . . . . .</i>	<i>554.40</i>	<i>552.00</i>	<i>759.40</i>	<i>457.20</i>
<b>RECAPITULATION.</b>				
Maintenance and interest . . . . .	\$153,903.79	\$135,330.30	\$113,796.29	\$155,472.98
Permanent debt (except from sinking funds) . . . . .	1,000.00	5,000.00	3,000.00	5,000.00
Sinking fund requirements from revenue . . . . .	—	—	—	—
Outlays . . . . .	2,504.00	1,978.23	322.60	4,862.74
Permanent debt from sinking funds . . . . .	—	—	—	—
Bonds refunded, current year . . . . .	—	—	—	—
Temporary loans . . . . .	—	430.63	6,000.00	—
Transfers (except to sinking funds) and refunds . . . . .	1,242.17	2,242.42	15,021.37	20,428.65
Agency, trust, and investment . . . . .	12,684.01	33,558.87	27,158.81	61,008.45
<b>Total payments . . . . .</b>	<b>\$171,333.97</b>	<b>\$178,540.45</b>	<b>\$165,299.07</b>	<b>\$246,772.82</b>
Balance on hand, including funds . . . . .	82,782.59	58,183.89	52,348.77	97,833.37
<b>GRAND TOTAL . . . . .</b>	<b>\$254,116.56</b>	<b>\$236,724.34</b>	<b>\$217,647.84</b>	<b>\$344,606.19</b>

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Hatfield POPULATION 2,188	Westminster POPULATION 2,153	Groveland POPULATION 2,150	Norwell POPULATION 2,147
<b>REVENUE.</b>	<b>\$139,835.95</b>	<b>\$125,825.85</b>	<b>\$167,333.29</b>	<b>\$147,390.83</b>
<b>General . . . . .</b>	<b>115,130.27</b>	<b>98,796.88</b>	<b>104,430.48</b>	<b>127,505.57</b>
<i>Taxes</i>	<i>86,237.88</i>	<i>71,870.10</i>	<i>69,039.02</i>	<i>99,790.48</i>
Property, poll, and income . . . . .	80,203.07	67,883.44	65,820.95	94,775.00
Corporation, bank, etc. . . . .	6,034.81	3,986.66	3,218.07	5,015.48
<i>Licenses and permits</i>	<i>1,866.00</i>	<i>90.00</i>	<i>1,346.50</i>	<i>896.50</i>
<i>Fines and forfeits</i>	<i>63.00</i>	<i>110.00</i>	<i>3.00</i>	<i>70.00</i>
<i>Grants and gifts</i>	<i>26,963.39</i>	<i>26,726.78</i>	<i>34,041.96</i>	<i>26,748.59</i>
For expenses . . . . .	26,963.39	26,676.78	34,041.96	26,748.59
For outlays . . . . .	—	50.00	—	—
<i>All other</i> . . . . .	—	—	—	—
<b>Commercial . . . . .</b>	<b>24,705.68</b>	<b>27,028.97</b>	<b>62,902.81</b>	<b>19,885.26</b>
<i>Special assessments</i>	—	—	47.50	306.50
To meet expenses . . . . .	—	—	47.50	306.50
To meet outlays . . . . .	—	—	—	—
<i>Privileges</i>	<i>2,609.55</i>	<i>2,373.27</i>	<i>2,045.14</i>	<i>3,522.91</i>
<i>Departmental</i>	<i>14,853.30</i>	<i>20,727.38</i>	<i>23,151.60</i>	<i>14,741.59</i>
General government . . . . .	127.25	266.80	.87	364.87
Protection of persons and property . . . . .	77.86	333.80	148.65	31.20
Health and sanitation . . . . .	—	—	555.83	—
Highways . . . . .	3,798.23	8,462.55	1,233.37	2,760.28
Charities . . . . .	5,680.18	10,028.06	20,891.04	10,333.88
Veterans' benefits . . . . .	25.00	120.00	70.00	170.00
Schools . . . . .	5,081.12	852.53	134.98	1,074.56
Libraries . . . . .	62.80	76.39	99.76	—
Recreation . . . . .	—	230.00	—	—
Unclassified . . . . .	.86	357.25	17.10	6.80
<i>Public service enterprises</i>	<i>6,621.43</i>	—	<i>34,730.03</i>	—
Electric light . . . . .	—	—	26,786.64	—
Water . . . . .	6,621.43	—	7,943.39	—
All other . . . . .	—	—	—	—
<i>Cemeteries</i> . . . . .	<i>200.62</i>	<i>1,530.70</i>	<i>1,894.20</i>	<i>166.00</i>
<i>Interest</i> . . . . .	<i>420.78</i>	<i>2,397.62</i>	<i>1,034.34</i>	<i>1,148.26</i>
On sinking funds . . . . .	—	—	—	—
On trust and investment funds . . . . .	12.92	2,095.33	526.86	181.30
All other . . . . .	407.86	302.29	507.48	966.96
<b>NON-REVENUE.</b>	<b>\$40,868.61</b>	<b>\$21,802.03</b>	<b>\$14,720.25</b>	<b>\$30,368.91</b>
<b>Offsets to outlays . . . . .</b>	<b>4,350.00</b>	—	—	<b>138.05</b>
<i>Departmental</i> . . . . .	<i>4,350.00</i>	—	—	<i>138.05</i>
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i> . . . . .	—	—	—	—
<b>Municipal indebtedness . . . . .</b>	—	—	<b>3,000.00</b>	—
<i>Loans, general purposes</i> . . . . .	—	—	—	—
<i>Loans, public service enterprises</i> . . . . .	—	—	—	—
<i>Loans, cemeteries</i> . . . . .	—	—	—	—
<i>Bonds refunded, current year</i> . . . . .	—	—	—	—
<i>Temporary loans (including revenue loans)</i> . . . . .	—	—	3,000.00	—
<i>Unpaid warrants or orders, current year</i> . . . . .	—	—	—	—
<i>Premiums</i> . . . . .	—	—	—	—
<b>Transfers . . . . .</b>	<b>17,010.47</b>	<b>6,738.81</b>	<b>240.60</b>	<b>15,210.00</b>
<i>From sinking funds</i> . . . . .	—	—	—	—
<i>All other</i> . . . . .	17,010.47	6,738.81	240.60	15,210.00
<b>Refunds . . . . .</b>	<b>55.16</b>	<b>386.45</b>	<b>22.97</b>	<b>458.38</b>
<b>Agency, trust, and investment . . . . .</b>	<b>19,452.98</b>	<b>14,676.77</b>	<b>11,456.68</b>	<b>14,562.48</b>
<i>Taxes and licenses for State</i> . . . . .	<i>5,566.00</i>	<i>3,751.00</i>	<i>3,025.00</i>	<i>4,719.00</i>
<i>Taxes for county</i> . . . . .	<i>8,121.22</i>	<i>3,219.79</i>	<i>2,579.71</i>	<i>4,062.89</i>
<i>Reimbursements for grade crossings</i> . . . . .	—	—	—	—
<i>Sinking and other permanent funds</i> . . . . .	<i>5,444.16</i>	<i>7,062.33</i>	<i>5,509.17</i>	<i>5,063.19</i>
<i>All other</i> . . . . .	<i>321.60</i>	<i>643.60</i>	<i>342.80</i>	<i>777.40</i>
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays . . . . .	\$144,185.95	\$125,825.85	\$167,333.29	\$147,528.88
Premiums . . . . .	—	—	—	—
Municipal indebtedness . . . . .	—	—	3,000.00	—
Transfers and refunds . . . . .	17,065.63	7,125.26	263.57	15,668.38
Agency, trust, and investment . . . . .	19,452.98	14,676.77	11,456.68	14,562.48
<b>Total receipts . . . . .</b>	<b>\$180,704.56</b>	<b>\$147,627.88</b>	<b>\$182,053.54</b>	<b>\$177,759.74</b>
<i>Balance on hand, including funds</i> . . . . .	<i>60,226.19</i>	<i>32,368.39</i>	<i>82,434.29</i>	<i>67,633.69</i>
<b>GRAND TOTAL . . . . .</b>	<b>\$240,930.75</b>	<b>\$179,996.27</b>	<b>\$264,487.83</b>	<b>\$245,443.43</b>



## Graded According to Population of 1945 — Continued.

PAYMENTS.	Hatfield POPULATION 2,188	Westminster POPULATION 2,153	Groveland POPULATION 2,150	Norwell POPULATION 2,147
<b>Maintenance . . . . .</b>	<b>\$123,257.68</b>	<b>\$111,543.46</b>	<b>\$150,533.42</b>	<b>\$115,157.50</b>
<i>Departmental . . . . .</i>	<i>120,642.56</i>	<i>109,807.31</i>	<i>123,887.42</i>	<i>114,928.10</i>
General government . . . . .	10,292.66	4,400.92	6,688.22	8,532.65
Protection of persons and property . . . . .	5,784.00	3,806.28	3,926.12	6,373.28
Health and sanitation . . . . .	2,917.51	2,109.45	1,757.18	4,713.37
Highways . . . . .	22,229.10	31,843.93	15,870.80	21,368.95
Charities . . . . .	18,799.11	19,313.89	56,345.94	29,674.66
Veterans' benefits . . . . .	125.63	1,735.00	2,731.51	161.89
Schools . . . . .	55,276.91	42,410.12	33,446.88	42,180.54
Libraries . . . . .	2,052.08	2,204.09	1,216.07	606.23
Recreation . . . . .	101.70	751.74	270.21	170.57
Pensions . . . . .	—	—	—	—
Unclassified . . . . .	3,063.86	1,231.89	1,634.49	1,145.96
<i>Public service enterprises . . . . .</i>	<i>2,169.50</i>	<i>—</i>	<i>24,417.75</i>	<i>—</i>
Electric light . . . . .	—	—	19,151.30	—
Water . . . . .	2,169.50	—	5,266.45	—
All other . . . . .	—	—	—	—
<i>Cemeteries . . . . .</i>	<i>445.62</i>	<i>1,736.15</i>	<i>2,228.25</i>	<i>229.40</i>
<i>Administration of trust funds . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Interest . . . . .</b>	<b>—</b>	<b>551.25</b>	<b>672.87</b>	<b>1,237.50</b>
<i>Loans, general purposes . . . . .</i>	<i>—</i>	<i>551.25</i>	<i>605.37</i>	<i>1,237.50</i>
<i>Loans, public service enterprises . . . . .</i>	<i>—</i>	<i>—</i>	<i>67.50</i>	<i>—</i>
<i>Loans, cemeteries . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays . . . . .</b>	<b>4,364.87</b>	<b>10,118.47</b>	<b>2,144.01</b>	<b>883.81</b>
<i>Departmental . . . . .</i>	<i>374.54</i>	<i>10,118.47</i>	<i>1,256.19</i>	<i>883.81</i>
General government . . . . .	214.54	—	—	—
Protection of persons and property . . . . .	—	367.79	472.66	738.09
Health and sanitation . . . . .	—	—	—	—
Highways . . . . .	160.00	9,551.15	733.53	101.30
Charities . . . . .	—	—	—	—
Schools . . . . .	—	199.53	—	44.42
Libraries . . . . .	—	—	—	—
Recreation . . . . .	—	—	50.00	—
Unclassified . . . . .	—	—	—	—
<i>Public service enterprises . . . . .</i>	<i>3,990.33</i>	<i>—</i>	<i>887.82</i>	<i>—</i>
Electric light . . . . .	—	—	887.82	—
Water . . . . .	3,990.33	—	—	—
All other . . . . .	—	—	—	—
<i>Cemeteries . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness . . . . .</b>	<b>4,690.00</b>	<b>2,050.00</b>	<b>6,560.00</b>	<b>5,000.00</b>
<i>From sinking funds . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources . . . . .</i>	<i>—</i>	<i>2,050.00</i>	<i>3,500.00</i>	<i>5,000.00</i>
<i>Bonds refunded, current year . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans) . . . . .</i>	<i>4,690.00</i>	<i>—</i>	<i>3,000.00</i>	<i>—</i>
<i>Warrants or orders, previous years . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers . . . . .</b>	<b>17,910.47</b>	<b>6,738.81</b>	<b>240.60</b>	<b>15,210.00</b>
<i>To sinking funds from revenue . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other . . . . .</i>	<i>17,910.47</i>	<i>6,738.81</i>	<i>240.60</i>	<i>15,210.00</i>
<b>Refunds . . . . .</b>	<b>55.16</b>	<b>386.45</b>	<b>22.97</b>	<b>458.38</b>
<b>Agency, trust, and investment . . . . .</b>	<b>36,404.00</b>	<b>15,063.63</b>	<b>11,696.54</b>	<b>29,443.68</b>
<i>Taxes and licenses for State . . . . .</i>	<i>5,566.00</i>	<i>3,751.00</i>	<i>3,025.00</i>	<i>4,719.00</i>
<i>Taxes for county . . . . .</i>	<i>8,121.22</i>	<i>3,219.79</i>	<i>2,579.71</i>	<i>4,062.89</i>
<i>Expenditures for grade crossings . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds . . . . .</i>	<i>22,393.38</i>	<i>7,449.24</i>	<i>5,719.03</i>	<i>19,882.59</i>
<i>All other . . . . .</i>	<i>323.40</i>	<i>643.60</i>	<i>342.80</i>	<i>779.20</i>
<b>RECAPITULATION.</b>				
Maintenance and interest . . . . .	\$123,257.68	\$112,094.71	\$151,206.29	\$116,395.00
Permanent debt (except from sinking funds) . . . . .	—	2,050.00	3,500.00	5,000.00
Sinking fund requirements from revenue . . . . .	—	—	—	—
Outlays . . . . .	4,364.87	10,118.47	2,144.01	883.81
Permanent debt from sinking funds . . . . .	—	—	—	—
Bonds refunded, current year . . . . .	—	—	—	—
Temporary loans . . . . .	4,690.00	—	3,000.00	—
Transfers (except to sinking funds) and refunds . . . . .	17,065.63	7,125.26	263.57	15,668.38
Agency, trust, and investment . . . . .	36,404.00	15,063.63	11,696.54	29,443.68
<b>Total payments . . . . .</b>	<b>\$185,782.18</b>	<b>\$146,452.67</b>	<b>\$171,810.41</b>	<b>\$167,390.87</b>
<i>Balance on hand, including funds . . . . .</i>	<i>55,148.57</i>	<i>33,544.20</i>	<i>92,677.42</i>	<i>78,052.56</i>
<b>GRAND TOTAL . . . . .</b>	<b>\$240,930.75</b>	<b>\$179,996.27</b>	<b>\$264,487.83</b>	<b>\$245,443.43</b>

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Marion POPULATION 2,120	Hardwick POPULATION 2,115	Harwich POPULATION 2,071	Northfield POPULATION 2,064
REVENUE.	\$195,963.58	\$188,465.11	\$245,570.29	\$128,149.48
General . . . . .	156,570.84	157,855.35	187,035.38	107,240.53
<i>Taxes</i> . . . . .	136,100.93	129,968.78	147,179.73	74,063.73
Property, poll, and income . . . . .	125,426.97	120,213.16	132,390.51	69,776.38
Corporation, bank, etc. . . . .	10,673.96	9,755.62	14,789.22	4,287.35
<i>Licenses and permits</i> . . . . .	1,756.50	1,489.00	2,183.50	75.00
<i>Fines and forfeits</i> . . . . .	39.15	255.00	130.00	10.00
<i>Grants and gifts</i> . . . . .	18,674.26	26,142.57	37,542.15	33,091.80
For expenses . . . . .	17,974.26	26,142.57	37,542.15	33,091.80
For outlays . . . . .	700.00	—	—	—
<i>All other</i> . . . . .	—	—	—	—
Commercial . . . . .	39,392.74	30,609.76	58,534.91	20,968.95
<i>Special assessments</i> . . . . .	—	—	1,134.10	—
To meet expenses . . . . .	—	—	1,134.10	—
To meet outlays . . . . .	—	—	—	—
<i>Privileges</i> . . . . .	1,771.35	2,542.63	4,364.44	2,593.51
<i>Departmental</i> . . . . .	19,576.66	21,990.62	35,277.19	16,556.97
General government . . . . .	17.84	339.80	748.89	371.60
Protection of persons and property . . . . .	63.97	32.64	62.88	144.91
Health and sanitation . . . . .	4,807.85	67.50	361.42	137.50
Highways . . . . .	1,691.88	11,091.46	—	3,715.50
Charities . . . . .	9,952.74	8,030.16	24,255.74	11,783.89
Veterans' benefits . . . . .	280.00	140.00	410.00	—
Schools . . . . .	1,633.73	2,223.35	8,384.82	270.20
Libraries . . . . .	—	23.96	1,015.51	65.30
Recreation . . . . .	—	—	—	—
Unclassified . . . . .	1,128.65	41.75	37.93	68.07
<i>Public service enterprises</i> . . . . .	17,362.57	—	16,252.24	—
Electric light . . . . .	—	—	—	—
Water . . . . .	17,343.90	—	16,252.24	—
All other . . . . .	18.67	—	—	—
<i>Cemeteries</i> . . . . .	—	909.82	240.70	541.04
<i>Interest</i> . . . . .	682.16	5,166.69	1,266.24	1,217.43
On sinking funds . . . . .	—	—	—	—
On trust and investment funds . . . . .	63.68	4,774.93	510.89	582.15
All other . . . . .	618.48	391.76	755.35	635.28
NON-REVENUE.	\$46,895.82	\$63,733.61	\$57,742.18	\$24,240.18
Offsets to outlays . . . . .	—	190.00	—	—
<i>Departmental</i> . . . . .	—	190.00	—	—
<i>Public service enterprises</i> . . . . .	—	—	—	—
<i>Cemeteries</i> . . . . .	—	—	—	—
Municipal indebtedness . . . . .	2,000.00	—	—	—
<i>Loans, general purposes</i> . . . . .	—	—	—	—
<i>Loans, public service enterprises</i> . . . . .	—	—	—	—
<i>Loans, cemeteries</i> . . . . .	—	—	—	—
<i>Bonds refunded, current year</i> . . . . .	—	—	—	—
<i>Temporary loans (including revenue loans)</i> . . . . .	2,000.00	—	—	—
<i>Unpaid warrants or orders, current year</i> . . . . .	—	—	—	—
<i>Premiums</i> . . . . .	—	—	—	—
Transfers . . . . .	20,062.18	34,327.05	15,660.38	10,929.62
<i>From sinking funds</i> . . . . .	—	—	—	—
<i>All other</i> . . . . .	20,062.18	34,327.05	15,660.38	10,929.62
Refunds . . . . .	226.77	57.08	557.84	86.31
Agency, trust, and investment . . . . .	24,606.87	29,159.48	41,523.96	13,224.25
<i>Taxes and licenses for State</i> . . . . .	10,043.00	3,146.00	13,915.00	3,751.00
<i>Taxes for county</i> . . . . .	8,646.65	2,700.47	19,887.88	4,706.07
<i>Reimbursements for grade crossings</i> . . . . .	—	—	—	—
<i>Sinking and other permanent funds</i> . . . . .	5,482.02	22,848.01	7,155.28	4,210.58
<i>All other</i> . . . . .	435.20	465.00	565.80	556.60
RECAPITULATION.				
Revenue and offsets to outlays . . . . .	\$195,963.58	\$188,655.11	\$245,570.29	\$128,149.48
Premiums . . . . .	—	—	—	—
Municipal indebtedness . . . . .	2,000.00	—	—	—
Transfers and refunds . . . . .	20,288.95	34,384.13	16,218.22	11,015.93
Agency, trust, and investment . . . . .	24,606.87	29,159.48	41,523.96	13,224.25
Total receipts . . . . .	\$242,859.40	\$252,198.72	\$303,312.47	\$152,389.66
Balance on hand, including funds . . . . .	100,791.31	36,961.97	113,662.78	52,255.18
GRAND TOTAL . . . . .	\$343,650.71	\$289,160.69	\$416,975.25	\$204,644.84

## Graded According to Population of 1945 — Continued.

PAYMENTS.	Marion POPULATION 2,120	Hardwick POPULATION 2,115	Harwich POPULATION 2,071	Northfield POPULATION 2,064
<b>Maintenance . . . . .</b>	<b>\$165,667.26</b>	<b>\$115,289.82</b>	<b>\$215,279.69</b>	<b>\$115,759.04</b>
<i>Departmental . . . . .</i>	<i>153,360.97</i>	<i>112,424.29</i>	<i>204,033.23</i>	<i>114,581.92</i>
General government . . . . .	12,179.53	9,883.74	15,464.36	6,108.84
Protection of persons and property . . . . .	10,252.55	4,705.67	16,924.18	3,282.45
Health and sanitation . . . . .	19,618.70	2,707.28	7,187.61	2,330.83
Highways . . . . .	16,465.26	27,963.03	30,085.86	22,799.58
Charities . . . . .	29,828.66	26,996.39	62,791.13	36,295.79
Veterans' benefits . . . . .	368.88	7.00	1,516.75	410.93
Schools . . . . .	51,594.32	35,746.71	63,326.50	38,258.65
Libraries . . . . .	1,600.00	732.18	2,765.65	2,686.09
Recreation . . . . .	1,247.83	197.82	775.89	134.99
Pensions . . . . .	—	—	—	—
Unclassified . . . . .	10,205.24	3,484.47	3,195.30	2,273.77
<i>Public service enterprises . . . . .</i>	<i>12,252.89</i>	<i>—</i>	<i>10,496.81</i>	<i>—</i>
Electric light . . . . .	—	—	—	—
Water . . . . .	12,252.89	—	10,496.81	—
All other . . . . .	—	—	—	—
<i>Cemeteries . . . . .</i>	<i>53.40</i>	<i>2,608.64</i>	<i>749.05</i>	<i>1,176.15</i>
<i>Administration of trust funds . . . . .</i>	<i>—</i>	<i>256.89</i>	<i>—</i>	<i>.97</i>
<b>Interest . . . . .</b>	<b>1,566.48</b>	<b>437.72</b>	<b>2,682.50</b>	<b>481.50</b>
<i>Loans, general purposes . . . . .</i>	<i>1,469.98</i>	<i>437.72</i>	<i>892.50</i>	<i>481.50</i>
<i>Loans, public service enterprises . . . . .</i>	<i>156.50</i>	<i>—</i>	<i>1,790.00</i>	<i>—</i>
<i>Loans, cemeteries . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays . . . . .</b>	<b>11,452.02</b>	<b>—</b>	<b>2,805.05</b>	<b>603.85</b>
<i>Departmental . . . . .</i>	<i>3,119.00</i>	<i>—</i>	<i>2,714.84</i>	<i>603.85</i>
General government . . . . .	500.00	—	639.16	—
Protection of persons and property . . . . .	—	—	—	—
Health and sanitation . . . . .	185.00	—	—	—
Highways . . . . .	—	—	573.83	299.98
Charities . . . . .	—	—	—	—
Schools . . . . .	739.00	—	1,453.85	303.87
Libraries . . . . .	—	—	—	—
Recreation . . . . .	1,695.00	—	48.00	—
Unclassified . . . . .	—	—	—	—
<i>Public service enterprises . . . . .</i>	<i>8,333.02</i>	<i>—</i>	<i>90.21</i>	<i>—</i>
Electric light . . . . .	—	—	—	—
Water . . . . .	8,333.02	—	90.21	—
All other . . . . .	—	—	—	—
<i>Cemeteries . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness . . . . .</b>	<b>17,060.00</b>	<b>12,400.00</b>	<b>15,000.00</b>	<b>4,560.00</b>
<i>From sinking funds . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources . . . . .</i>	<i>16,260.00</i>	<i>4,400.00</i>	<i>15,000.00</i>	<i>4,500.00</i>
<i>Bonds refunded, current year . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans) . . . . .</i>	<i>800.00</i>	<i>8,000.00</i>	<i>—</i>	<i>—</i>
<i>Warrants or orders, previous years . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers . . . . .</b>	<b>20,062.18</b>	<b>34,327.05</b>	<b>15,660.38</b>	<b>10,929.62</b>
<i>To sinking funds from revenue . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other . . . . .</i>	<i>20,062.18</i>	<i>34,327.05</i>	<i>15,660.38</i>	<i>10,929.62</i>
<b>Refunds . . . . .</b>	<b>226.77</b>	<b>57.08</b>	<b>557.84</b>	<b>86.31</b>
<b>Agency, trust, and investment . . . . .</b>	<b>44,549.64</b>	<b>50,604.06</b>	<b>54,984.69</b>	<b>23,269.73</b>
<i>Taxes and licenses for State . . . . .</i>	<i>10,043.00</i>	<i>3,146.00</i>	<i>13,915.00</i>	<i>3,751.00</i>
<i>Taxes for county . . . . .</i>	<i>8,646.65</i>	<i>2,700.47</i>	<i>19,887.88</i>	<i>4,706.07</i>
<i>Expenditures for grade crossings . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds . . . . .</i>	<i>25,424.79</i>	<i>44,294.39</i>	<i>20,616.01</i>	<i>14,256.06</i>
<i>All other . . . . .</i>	<i>435.20</i>	<i>463.20</i>	<i>565.80</i>	<i>556.60</i>

## RECAPITULATION.

Maintenance and interest . . . . .	\$167,233.74	\$115,727.54	\$217,961.59	\$116,240.54
Permanent debt (except from sinking funds) . . . . .	16,260.00	4,400.00	15,000.00	4,500.00
Sinking fund requirements from revenue . . . . .	—	—	—	—
Outlays . . . . .	11,452.02	—	2,805.05	603.85
Permanent debt from sinking funds . . . . .	—	—	—	—
Bonds refunded, current year . . . . .	—	—	—	—
Temporary loans . . . . .	800.00	8,000.00	—	—
Transfers (except to sinking funds) and refunds . . . . .	20,288.95	34,384.13	16,218.22	11,015.93
Agency, trust, and investment . . . . .	44,549.64	50,604.06	54,984.69	23,269.73
<b>Total payments . . . . .</b>	<b>\$260,584.35</b>	<b>\$213,115.73</b>	<b>\$306,969.55</b>	<b>\$155,630.05</b>
Balance on hand, including funds . . . . .	83,066.36	76,044.96	110,005.70	49,014.79
<b>GRAND TOTAL . . . . .</b>	<b>\$343,650.71</b>	<b>\$289,160.69</b>	<b>\$416,975.25</b>	<b>\$204,644.84</b>

TABLE I. — Summary of Financial Transactions. Towns

RECEIPTS.	Sudbury POPULATION 2,051	Norfolk POPULATION 2,006	Lincoln POPULATION 1,998	Mattapoissett POPULATION 1,994
<b>REVENUE.</b>	<b>\$139,592.63</b>	<b>\$90,325.83</b>	<b>\$164,033.36</b>	<b>\$146,113.92</b>
<b>General . . . . .</b>	<b>120,691.77</b>	<b>76,712.47</b>	<b>132,955.18</b>	<b>110,773.95</b>
<i>Taxes . . . . .</i>	<i>98,738.57</i>	<i>50,930.67</i>	<i>105,857.49</i>	<i>88,280.30</i>
Property, poll, and income . . . . .	89,741.15	44,225.21	96,983.96	80,564.19
Corporation, bank, etc. . . . .	8,997.42	6,705.46	8,873.53	7,716.11
<i>Licenses and permits . . . . .</i>	<i>385.00</i>	<i>760.00</i>	<i>89.50</i>	<i>1,249.00</i>
<i>Fines and forfeits . . . . .</i>	<i>47.00</i>	<i>74.00</i>	<i>110.00</i>	—
<i>Grants and gifts . . . . .</i>	<i>21,401.29</i>	<i>24,947.80</i>	<i>26,898.19</i>	<i>21,244.65</i>
For expenses . . . . .	21,401.29	24,947.80	26,898.19	21,244.65
For outlays . . . . .	—	—	—	—
<i>All other . . . . .</i>	<i>119.91</i>	—	—	—
<b>Commercial . . . . .</b>	<b>18,900.86</b>	<b>13,613.36</b>	<b>31,078.18</b>	<b>29,339.97</b>
<i>Special assessments . . . . .</i>	—	—	—	—
To meet expenses . . . . .	—	—	—	—
To meet outlays . . . . .	—	—	—	—
<i>Privileges . . . . .</i>	<i>3,305.67</i>	<i>1,405.59</i>	<i>3,611.87</i>	<i>1,997.12</i>
<i>Departmental . . . . .</i>	<i>12,713.77</i>	<i>11,908.13</i>	<i>18,328.31</i>	<i>13,854.42</i>
General government . . . . .	155.35	96.00	153.30	21.00
Protection of persons and property . . . . .	137.59	11.62	—	25.89
Health and sanitation . . . . .	197.76	—	285.72	—
Highways . . . . .	2,407.00	4,536.89	1,349.01	761.91
Charities . . . . .	8,538.79	7,174.97	6,219.24	12,655.33
Veterans' benefits . . . . .	—	50.00	—	30.00
Schools . . . . .	1,089.20	10.00	115.90	65.22
Libraries . . . . .	—	28.65	127.72	109.57
Recreation . . . . .	36.14	—	—	54.50
Unclassified . . . . .	151.94	—	177.42	131.00
<i>Public service enterprises . . . . .</i>	—	—	<i>15,692.65</i>	<i>11,560.08</i>
Electric light . . . . .	—	—	—	—
Water . . . . .	—	—	15,692.65	11,283.42
All other . . . . .	—	—	—	276.66
<i>Cemeteries . . . . .</i>	<i>391.22</i>	—	<i>460.00</i>	—
<i>Interest . . . . .</i>	<i>2,490.20</i>	<i>299.64</i>	<i>2,985.35</i>	<i>1,928.35</i>
On sinking funds . . . . .	—	—	—	—
On trust and investment funds . . . . .	1,555.02	87.84	2,710.28	348.53
All other . . . . .	935.18	211.80	275.07	1,579.82
<b>NON-REVENUE.</b>	<b>\$27,465.67</b>	<b>\$7,529.10</b>	<b>\$113,647.31</b>	<b>\$37,953.25</b>
<b>Offsets to outlays . . . . .</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>2,319.10</b>
<i>Departmental . . . . .</i>	—	—	—	<i>2,319.10</i>
<i>Public service enterprises . . . . .</i>	—	—	—	—
<i>Cemeteries . . . . .</i>	—	—	—	—
<b>Municipal indebtedness . . . . .</b>	<b>7,000.00</b>	<b>—</b>	<b>—</b>	<b>—</b>
<i>Loans, general purposes . . . . .</i>	—	—	—	—
<i>Loans, public service enterprises . . . . .</i>	—	—	—	—
<i>Loans, cemeteries . . . . .</i>	—	—	—	—
<i>Bonds refunded, current year . . . . .</i>	—	—	—	—
<i>Temporary loans (including revenue loans) . . . . .</i>	<i>7,000.00</i>	—	—	—
<i>Unpaid warrants or orders, current year . . . . .</i>	—	—	—	—
<i>Premiums . . . . .</i>	—	—	—	—
<b>Transfers . . . . .</b>	<b>2,389.35</b>	<b>10.00</b>	<b>9,761.15</b>	<b>15,887.79</b>
<i>From sinking funds . . . . .</i>	—	—	—	—
<i>All other . . . . .</i>	<i>2,389.35</i>	<i>10.00</i>	<i>9,761.15</i>	<i>15,887.79</i>
<b>Refunds . . . . .</b>	<b>535.53</b>	<b>971.29</b>	<b>1,679.06</b>	<b>21.16</b>
<b>Agency, trust, and investment . . . . .</b>	<b>17,480.79</b>	<b>6,547.81</b>	<b>102,207.10</b>	<b>19,725.20</b>
<i>Taxes and licenses for State . . . . .</i>	<i>6,776.00</i>	<i>3,025.00</i>	<i>8,349.00</i>	<i>7,270.00</i>
<i>Taxes for county . . . . .</i>	<i>4,334.24</i>	<i>1,768.61</i>	<i>5,340.40</i>	<i>6,250.59</i>
<i>Reimbursements for grade crossings . . . . .</i>	—	—	—	—
<i>Sinking and other permanent funds . . . . .</i>	<i>5,203.46</i>	<i>1,324.40</i>	<i>87,819.30</i>	<i>5,839.61</i>
<i>All other . . . . .</i>	<i>1,167.09</i>	<i>429.80</i>	<i>698.40</i>	<i>365.00</i>
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays . . . . .	\$139,592.63	\$90,325.83	\$164,033.36	\$142,433.02
Premiums . . . . .	—	—	—	—
Municipal indebtedness . . . . .	7,000.00	—	—	—
Transfers and refunds . . . . .	2,924.88	981.29	11,440.21	15,908.95
Agency, trust, and investment . . . . .	17,480.79	6,547.81	102,207.10	19,725.20
<b>Total receipts . . . . .</b>	<b>\$166,998.30</b>	<b>\$97,854.93</b>	<b>\$277,680.67</b>	<b>\$178,067.17</b>
<i>Balance on hand, including funds . . . . .</i>	<i>53,729.50</i>	<i>27,354.82</i>	<i>115,531.62</i>	<i>59,815.34</i>
<b>GRAND TOTAL . . . . .</b>	<b>\$220,727.80</b>	<b>\$125,209.75</b>	<b>\$393,212.29</b>	<b>\$237,882.51</b>

<sup>1</sup> Includes \$15 from administration of trust funds.



## Graded According to Population of 1945 — Continued.

PAYMENTS.	Sudbury POPULATION 2,031	Norfolk POPULATION 2,006	Lincoln POPULATION 1,998	Mattapoisett POPULATION 1,994
Maintenance . . . . .	\$111,617.21	\$85,024.62	\$121,458.73	\$128,742.31
<i>Departmental</i> . . . . .	110,814.23	85,024.62	116,539.80	121,381.53
General government . . . . .	10,835.01	6,392.09	9,764.53	10,529.35
Protection of persons and property . . . . .	8,815.90	5,225.28	6,621.62	8,136.63
Health and sanitation . . . . .	3,133.96	1,466.85	5,144.53	7,812.68
Highways . . . . .	32,202.27	16,153.26	24,612.24	16,605.17
Charities . . . . .	18,430.65	22,786.19	16,635.71	34,862.12
Veterans' benefits . . . . .	10.00	953.50	—	527.00
Schools . . . . .	30,527.85	29,249.70	46,178.06	37,386.64
Libraries . . . . .	1,339.87	510.60	2,029.75	2,356.60
Recreation . . . . .	416.49	204.70	2,277.80	712.89
Pensions . . . . .	500.00	—	—	—
Unclassified . . . . .	4,602.23	2,082.45	3,275.56	2,443.45
<i>Public service enterprises</i> . . . . .	—	—	4,269.93	7,272.84
Electric light . . . . .	—	—	—	—
Water . . . . .	—	—	4,269.93	6,956.17
All other . . . . .	—	—	—	316.67
<i>Cemeteries</i> . . . . .	802.98	—	599.50	87.94
<i>Administration of trust funds</i> . . . . .	—	—	49.50	—
Interest . . . . .	726.58	—	312.50	467.50
<i>Loans, general purposes</i> . . . . .	726.58	—	—	350.00
<i>Loans, public service enterprises</i> . . . . .	—	—	312.50	117.50
<i>Loans, cemeteries</i> . . . . .	—	—	—	—
Outlays . . . . .	4,221.03	990.75	292.43	13,860.06
<i>Departmental</i> . . . . .	4,221.03	990.75	25.00	13,684.11
General government . . . . .	101.94	—	—	—
Protection of persons and property . . . . .	—	990.75	—	—
Health and sanitation . . . . .	—	—	—	—
Highways . . . . .	—	—	—	13,594.71
Charities . . . . .	—	—	—	—
Schools . . . . .	3,694.48	—	25.00	89.40
Libraries . . . . .	—	—	—	—
Recreation . . . . .	—	—	—	—
Unclassified . . . . .	424.61	—	—	—
<i>Public service enterprises</i> . . . . .	—	—	267.43	175.95
Electric light . . . . .	—	—	—	—
Water . . . . .	—	—	267.43	175.95
All other . . . . .	—	—	—	—
<i>Cemeteries</i> . . . . .	—	—	—	—
Municipal indebtedness . . . . .	10,000.00	—	5,000.00	3,500.00
<i>From sinking funds</i> . . . . .	—	—	—	—
<i>From revenue and other sources</i> . . . . .	3,000.00	—	5,000.00	3,500.00
<i>Bonds refunded, current year</i> . . . . .	—	—	—	—
<i>Temporary loans (including revenue loans)</i> . . . . .	7,000.00	—	—	—
<i>Warrants or orders, previous years</i> . . . . .	—	—	—	—
Transfers . . . . .	2,389.35	10.00	9,761.15	15,887.79
<i>To sinking funds from revenue</i> . . . . .	—	—	—	—
<i>All other</i> . . . . .	2,389.35	10.00	9,761.15	15,887.79
Refunds . . . . .	535.53	971.29	1,679.06	21.16
Agency, trust, and investment . . . . .	18,594.19	6,625.65	119,788.01	34,195.94
<i>Taxes and licenses for State</i> . . . . .	6,776.00	3,025.00	3,349.00	7,270.00
<i>Taxes for county</i> . . . . .	4,334.24	1,768.61	5,340.40	6,250.59
<i>Expenditures for grade crossings</i> . . . . .	—	—	—	—
<i>Sinking and other permanent funds</i> . . . . .	6,299.46	1,402.24	105,396.61	20,310.35
<i>All other</i> . . . . .	1,184.49	429.80	702.00	365.00
RECAPITULATION.				
Maintenance and interest . . . . .	\$112,343.79	\$85,024.62	\$121,771.23	\$129,209.81
Permanent debt (except from sinking funds) . . . . .	3,000.00	—	5,000.00	3,500.00
Sinking fund requirements from revenue . . . . .	—	—	—	—
Outlays . . . . .	4,221.03	990.75	292.43	13,860.06
Permanent debt from sinking funds . . . . .	—	—	—	—
Bonds refunded, current year . . . . .	—	—	—	—
Temporary loans . . . . .	7,000.00	—	—	—
Transfers (except to sinking funds) and refunds . . . . .	2,924.88	981.29	11,440.21	15,908.95
Agency, trust, and investment . . . . .	18,594.19	6,625.65	119,788.01	34,195.94
Total payments . . . . .	\$148,033.89	\$93,622.31	\$258,291.88	\$196,674.76
Balance on hand, including funds . . . . .	72,643.91	31,587.44	134,920.41	41,207.75
GRAND TOTAL . . . . .	\$220,727.80	\$125,209.75	\$393,212.29	\$237,882.51

TABLE I. — Summary of Financial Transactions. Towns

RECEIPTS.	Georgetown POPULATION 1,978	Sterling POPULATION 1,897	Southwick POPULATION 1,885	Plainville POPULATION 1,837
<b>REVENUE.</b>	<b>\$175,511.80</b>	<b>\$187,746.79</b>	<b>\$121,742.03</b>	<b>\$95,896.59</b>
<b>General . . . . .</b>	<b>110,137.52</b>	<b>117,682.30</b>	<b>98,692.18</b>	<b>80,804.92</b>
<i>Taxes . . . . .</i>	<i>75,350.03</i>	<i>74,021.04</i>	<i>67,173.95</i>	<i>59,388.16</i>
Property, poll, and income . . . . .	71,355.81	69,009.67	62,540.39	52,281.41
Corporation, bank, etc. . . . .	3,994.22	5,011.37	4,633.56	7,106.75
<i>Licenses and permits . . . . .</i>	<i>1,924.00</i>	<i>1,475.50</i>	<i>1,044.00</i>	<i>2,095.00</i>
<i>Fines and forfeits . . . . .</i>	<i>—</i>	<i>25.00</i>	<i>299.00</i>	<i>50.00</i>
<i>Grants and gifts . . . . .</i>	<i>32,813.49</i>	<i>42,160.76</i>	<i>29,668.42</i>	<i>19,271.76</i>
For expenses . . . . .	32,813.49	42,160.76	29,668.42	19,271.76
For outlays . . . . .	—	—	—	—
<i>All other . . . . .</i>	<i>50.00</i>	<i>—</i>	<i>506.81</i>	<i>—</i>
<b>Commercial . . . . .</b>	<b>65,374.28</b>	<b>70,064.49</b>	<b>23,049.85</b>	<b>15,091.67</b>
<i>Special assessments . . . . .</i>	<i>216.50</i>	<i>—</i>	<i>—</i>	<i>—</i>
To meet expenses . . . . .	216.50	—	—	—
To meet outlays . . . . .	—	—	—	—
<i>Privileges . . . . .</i>	<i>2,401.05</i>	<i>3,601.16</i>	<i>3,028.88</i>	<i>2,719.45</i>
<i>Departmental . . . . .</i>	<i>23,152.19</i>	<i>19,842.85</i>	<i>10,081.43</i>	<i>8,559.06</i>
General government . . . . .	173.66	724.67	200.90	121.17
Protection of persons and property . . . . .	253.90	13.91	37.02	19.76
Health and sanitation . . . . .	512.20	77.75	—	318.57
Highways . . . . .	368.00	3,389.42	3,091.79	1,510.12
Charities . . . . .	19,858.61	13,739.22	4,309.99	6,373.74
Veterans' benefits . . . . .	870.00	180.00	70.00	100.00
Schools . . . . .	1,013.32	285.24	2,322.05	111.50
Libraries . . . . .	102.50	42.38	4.68	3.20
Recreation . . . . .	—	1,390.26	—	—
Unclassified . . . . .	—	—	45.00	1.00
<i>Public service enterprises . . . . .</i>	<i>38,102.49</i>	<i>42,632.02</i>	<i>7,169.43</i>	<i>3,645.62</i>
Electric light . . . . .	30,924.28	38,385.37	—	—
Water . . . . .	7,178.21	4,246.65	7,169.43	3,645.62
All other . . . . .	—	—	—	—
<i>Cemeteries . . . . .</i>	<i>—</i>	<i>1,471.09</i>	<i>1,272.38</i>	<i>—</i>
<i>Interest . . . . .</i>	<i>1,502.05</i>	<i>2,517.37</i>	<i>1,497.73</i>	<i>167.54</i>
On sinking funds . . . . .	—	—	—	—
On trust and investment funds . . . . .	587.62	1,685.51	1,120.41	11.05
All other . . . . .	914.43	831.86	377.32	156.49
<b>NON-REVENUE.</b>	<b>\$22,078.63</b>	<b>\$38,685.48</b>	<b>\$23,793.51</b>	<b>\$9,160.23</b>
<b>Offsets to outlays . . . . .</b>	<b>646.78</b>	<b>300.00</b>	<b>4,050.00</b>	<b>—</b>
<i>Departmental . . . . .</i>	<i>—</i>	<i>300.00</i>	<i>4,050.00</i>	<i>—</i>
<i>Public service enterprises . . . . .</i>	<i>646.78</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness . . . . .</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<i>Loans, general purposes . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans) . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Unpaid warrants or orders, current year . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers . . . . .</b>	<b>10,610.00</b>	<b>21,971.31</b>	<b>1,316.76</b>	<b>11.05</b>
<i>From sinking funds . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other . . . . .</i>	<i>10,610.00</i>	<i>21,971.31</i>	<i>1,316.76</i>	<i>11.05</i>
<b>Refunds . . . . .</b>	<b>258.21</b>	<b>405.88</b>	<b>194.92</b>	<b>86.81</b>
<b>Agency, trust, and investment . . . . .</b>	<b>10,563.64</b>	<b>16,008.29</b>	<b>18,231.83</b>	<b>9,062.37</b>
<i>Taxes and licenses for State . . . . .</i>	<i>3,801.00</i>	<i>4,114.00</i>	<i>4,114.00</i>	<i>3,388.00</i>
<i>Taxes for county . . . . .</i>	<i>3,198.84</i>	<i>3,531.38</i>	<i>3,062.20</i>	<i>1,980.84</i>
<i>Reimbursements for grade crossings . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds . . . . .</i>	<i>3,145.40</i>	<i>7,777.71</i>	<i>10,377.43</i>	<i>3,027.73</i>
<i>All other . . . . .</i>	<i>418.40</i>	<i>585.20</i>	<i>678.20</i>	<i>665.80</i>
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays . . . . .	\$176,158.58	\$188,046.79	\$125,792.03	\$95,896.59
Premiums . . . . .	—	—	—	—
Municipal indebtedness . . . . .	—	—	—	—
Transfers and refunds . . . . .	10,868.21	22,377.19	1,511.68	97.86
Agency, trust, and investment . . . . .	10,563.64	16,008.29	18,231.83	9,062.37
<b>Total receipts . . . . .</b>	<b>\$197,590.43</b>	<b>\$226,432.27</b>	<b>\$145,535.54</b>	<b>\$105,056.82</b>
<i>Balance on hand, including funds . . . . .</i>	<i>70,805.71</i>	<i>67,723.28</i>	<i>105,666.44</i>	<i>30,816.79</i>
<b>GRAND TOTAL . . . . .</b>	<b>\$268,396.14</b>	<b>\$294,155.55</b>	<b>\$251,201.98</b>	<b>\$135,873.61</b>

## Graded According to Population of 1945 — Continued.

PAYMENTS.	Georgetown POPULATION 1,978	Sterling POPULATION 1,897	Southwick POPULATION 1,885	Plainville POPULATION 1,837
<b>Maintenance . . . . .</b>	<b>\$140,874.42</b>	<b>\$158,563.65</b>	<b>\$92,267.92</b>	<b>\$86,861.89</b>
<i>Departmental . . . . .</i>	<i>111,689.42</i>	<i>124,693.45</i>	<i>86,661.50</i>	<i>83,354.39</i>
General government . . . . .	5,235.35	7,323.50	7,078.96	4,799.99
Protection of persons and property . . . . .	6,909.17	5,129.02	4,183.73	5,949.73
Health and sanitation . . . . .	2,471.03	2,949.15	1,778.08	1,951.99
Highways . . . . .	12,510.83	29,854.24	17,736.50	16,945.35
Charities . . . . .	46,630.62	36,655.58	13,020.94	18,932.66
Veterans' benefits . . . . .	2,322.14	1,512.25	40.00	126.49
Schools . . . . .	32,473.79	36,650.29	41,072.63	31,910.70
Libraries . . . . .	1,399.03	1,901.18	477.67	548.61
Recreation . . . . .	129.14	909.79	137.67	554.33
Pensions . . . . .	—	—	—	—
Unclassified . . . . .	1,608.32	1,808.45	1,135.32	1,634.54
<i>Public service enterprises . . . . .</i>	<i>29,185.00</i>	<i>31,441.20</i>	<i>3,358.22</i>	<i>3,507.50</i>
Electric light . . . . .	24,774.26	29,928.20	—	—
Water . . . . .	4,410.74	1,513.00	3,358.22	3,507.50
All other . . . . .	—	—	—	—
<i>Cemeteries . . . . .</i>	<i>—</i>	<i>2,429.00</i>	<i>2,202.20</i>	<i>—</i>
<i>Administration of trust funds . . . . .</i>	<i>—</i>	<i>—</i>	<i>46.00</i>	<i>—</i>
<b>Interest . . . . .</b>	<b>2,879.35</b>	<b>1,966.12</b>	<b>2,272.50</b>	<b>195.52</b>
<i>Loans, general purposes . . . . .</i>	<i>—</i>	<i>823.62</i>	<i>470.00</i>	<i>195.52</i>
<i>Loans, public service enterprises . . . . .</i>	<i>2,879.35</i>	<i>1,142.50</i>	<i>1,822.50</i>	<i>—</i>
<i>Loans, cemeteries . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays . . . . .</b>	<b>12,096.10</b>	<b>6,759.63</b>	<b>453.82</b>	<b>2,749.95</b>
<i>Departmental . . . . .</i>	<i>10,896.45</i>	<i>1,503.64</i>	<i>453.82</i>	<i>2,749.95</i>
General government . . . . .	—	500.00	—	350.00
Protection of persons and property . . . . .	—	—	—	—
Health and sanitation . . . . .	—	—	—	—
Highways . . . . .	—	507.50	—	2,399.95
Charities . . . . .	—	—	—	—
Schools . . . . .	10,896.45	496.14	353.82	—
Libraries . . . . .	—	—	—	—
Recreation . . . . .	—	—	100.00	—
Unclassified . . . . .	—	—	—	—
<i>Public service enterprises . . . . .</i>	<i>1,199.65</i>	<i>5,255.99</i>	<i>—</i>	<i>—</i>
Electric light . . . . .	—	4,267.40	—	—
Water . . . . .	1,199.65	988.59	—	—
All other . . . . .	—	—	—	—
<i>Cemeteries . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness . . . . .</b>	<b>10,500.00</b>	<b>8,700.00</b>	<b>12,750.00</b>	<b>2,000.00</b>
<i>From sinking funds . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources . . . . .</i>	<i>10,500.00</i>	<i>8,700.00</i>	<i>12,750.00</i>	<i>2,000.00</i>
<i>Bonds refunded, current year . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans) . . . . .</i>	<i>—</i>	<i>—</i>	<i>7,250.00</i>	<i>—</i>
<i>Warrants or orders, previous years . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers . . . . .</b>	<b>10,610.00</b>	<b>21,971.31</b>	<b>1,316.76</b>	<b>11.05</b>
<i>To sinking funds from revenue . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other . . . . .</i>	<i>10,610.00</i>	<i>21,971.31</i>	<i>1,316.76</i>	<i>11.05</i>
<b>Refunds . . . . .</b>	<b>258.21</b>	<b>405.88</b>	<b>194.92</b>	<b>86.81</b>
<b>Agency, trust, and investment . . . . .</b>	<b>20,652.25</b>	<b>35,237.91</b>	<b>19,082.36</b>	<b>9,149.07</b>
<i>Taxes and licenses for State . . . . .</i>	<i>3,801.00</i>	<i>4,114.00</i>	<i>4,114.00</i>	<i>3,388.00</i>
<i>Taxes for county . . . . .</i>	<i>3,198.84</i>	<i>3,531.38</i>	<i>3,062.20</i>	<i>1,980.84</i>
<i>Expenditures for grade crossings . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds . . . . .</i>	<i>13,234.01</i>	<i>27,007.33</i>	<i>11,227.96</i>	<i>3,104.23</i>
<i>All other . . . . .</i>	<i>418.40</i>	<i>585.20</i>	<i>678.20</i>	<i>676.00</i>

## RECAPITULATION.

Maintenance and interest . . . . .	\$143,753.77	\$160,529.77	\$94,540.42	\$87,057.41
Permanent debt (except from sinking funds) . . . . .	10,500.00	8,700.00	12,750.00	2,000.00
Sinking fund requirements from revenue . . . . .	—	—	—	—
Outlays . . . . .	12,096.10	6,759.63	453.82	2,749.95
Permanent debt from sinking funds . . . . .	—	—	—	—
Bonds refunded, current year . . . . .	—	—	—	—
Temporary loans . . . . .	—	—	7,250.00	—
Transfers (except to sinking funds) and refunds . . . . .	10,868.21	22,377.19	1,511.68	97.86
Agency, trust, and investment . . . . .	20,652.25	35,237.91	19,082.36	9,149.07
<b>Total payments . . . . .</b>	<b>\$197,870.33</b>	<b>\$233,604.50</b>	<b>\$128,338.28</b>	<b>\$101,654.29</b>
Balance on hand, including funds . . . . .	70,525.81	60,551.05	122,863.70	34,819.32
<b>GRAND TOTAL . . . . .</b>	<b>\$268,396.14</b>	<b>\$294,155.55</b>	<b>\$251,201.98</b>	<b>\$135,873.61</b>

<sup>1</sup> Includes \$67.50 paid from proceeds of sale of electric light plant.<sup>2</sup> Includes \$500 paid from proceeds of sale of electric light plant.

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Freetown POPULATION 1,830	Williamsburg POPULATION 1,828	Pembroke POPULATION 1,821	Dennis POPULATION 1,807
REVENUE.	\$112,963.93	\$118,906.12	\$178,903.55	\$231,625.36
General . . . . .	93,143.27	86,779.53	141,136.52	190,162.75
<i>Taxes</i> . . . . .	54,976.09	57,257.00	111,724.88	144,175.19
Property, poll, and income . . . . .	51,932.60	53,457.24	101,014.43	135,044.46
Corporation, bank, etc. . . . .	3,043.49	3,799.76	10,710.45	9,130.73
<i>Licenses and permits</i> . . . . .	1,973.41	1,352.50	1,549.00	804.25
<i>Fines and forfeits</i> . . . . .	16.20	71.20	15.00	10.00
<i>Grants and gifts</i> . . . . .	36,167.57	28,098.83	27,847.64	45,073.31
For expenses . . . . .	35,911.72	28,098.83	27,847.64	45,073.31
For outlays . . . . .	255.85	—	—	—
<i>All other</i> . . . . .	10.00	—	—	100.00
Commercial . . . . .	19,820.66	32,126.59	37,767.03	41,462.61
<i>Special assessments</i> . . . . .	80.00	—	—	236.22
To meet expenses . . . . .	80.00	—	—	236.22
To meet outlays . . . . .	—	—	—	—
<i>Privileges</i> . . . . .	2,815.93	1,790.06	3,761.96	3,207.78
<i>Departmental</i> . . . . .	15,454.93	23,021.01	23,281.54	36,616.22
General government . . . . .	151.20	3.15	18.00	223.37
Protection of persons and property . . . . .	235.66	95.63	66.60	51.05
Health and sanitation . . . . .	—	260.71	308.21	712.13
Highways . . . . .	2,038.32	4,694.61	6,261.38	2,401.73
Charities . . . . .	11,644.70	12,939.35	14,625.63	30,761.01
Veterans' benefits . . . . .	180.00	—	210.00	160.00
Schools . . . . .	1,104.88	4,759.87	1,724.97	1,455.86
Libraries . . . . .	28.92	28.05	66.75	—
Recreation . . . . .	—	—	—	808.30
Unclassified . . . . .	71.25	239.64	—	42.77
<i>Public service enterprises</i> . . . . .	—	4,674.27	8,950.82	—
Electric light . . . . .	—	—	—	—
Water . . . . .	—	4,674.27	8,339.42	—
All other . . . . .	—	—	611.40	—
<i>Cemeteries</i> . . . . .	584.65	—	131.16	149.57
<i>Interest</i> . . . . .	885.15	2,641.25	1,641.55	1,252.82
On sinking funds . . . . .	—	—	—	—
On trust and investment funds . . . . .	88.39	1,995.40	404.83	362.30
All other . . . . .	796.76	645.85	1,236.72	890.52
NON-REVENUE.	\$11,027.93	\$23,090.33	\$26,007.91	\$36,543.06
Offsets to outlays . . . . .	—	—	—	—
<i>Departmental</i> . . . . .	—	—	—	—
<i>Public service enterprises</i> . . . . .	—	—	—	—
<i>Cemeteries</i> . . . . .	—	—	—	—
Municipal indebtedness . . . . .	—	—	—	—
<i>Loans, general purposes</i> . . . . .	—	—	—	—
<i>Loans, public service enterprises</i> . . . . .	—	—	—	—
<i>Loans, cemeteries</i> . . . . .	—	—	—	—
<i>Bonds refunded, current year</i> . . . . .	—	—	—	—
<i>Temporary loans (including revenue loans)</i> . . . . .	—	—	—	—
<i>Unpaid warrants or orders, current year</i> . . . . .	—	—	—	—
<i>Premiums</i> . . . . .	—	—	—	—
Transfers . . . . .	720.06	11,995.40	6,955.77	10,382.58
<i>From sinking funds</i> . . . . .	—	—	—	—
<i>All other</i> . . . . .	720.06	11,995.40	6,955.77	10,382.58
Refunds . . . . .	451.86	144.12	291.61	273.79
Agency, trust, and investment . . . . .	9,856.01	10,950.81	18,760.53	25,886.69
<i>Taxes and licenses for State</i> . . . . .	2,783.00	2,783.00	5,324.00	8,591.00
<i>Taxes for county</i> . . . . .	2,507.65	4,060.61	4,583.77	12,278.61
<i>Reimbursements for grade crossings</i> . . . . .	—	—	—	—
<i>Sinking and other permanent funds</i> . . . . .	3,832.36	3,627.00	8,072.91	4,604.88
<i>All other</i> . . . . .	733.00	480.20	779.85	412.20
RECAPITULATION.				
Revenue and offsets to outlays . . . . .	\$112,963.93	\$118,906.12	\$178,903.55	\$231,625.36
Premiums . . . . .	—	—	—	—
Municipal indebtedness . . . . .	—	—	—	—
Transfers and refunds . . . . .	1,171.92	12,139.52	7,247.38	10,656.37
Agency, trust, and investment . . . . .	9,856.01	10,950.81	18,760.53	25,886.69
Total receipts . . . . .	\$123,991.86	\$141,996.45	\$204,911.46	\$268,168.42
Balance on hand, including funds . . . . .	60,467.33	49,240.89	72,397.16	97,590.83
GRAND TOTAL . . . . .	\$184,459.19	\$191,237.34	\$277,308.62	\$365,759.25



## Graded According to Population of 1945 — Continued.

PAYMENTS.	Freetown POPULATION 1,330	Williamsburg POPULATION 1,823	Pembroke POPULATION 1,821	Dennis POPULATION 1,807
Maintenance . . . . .	\$107,283.63	\$100,553.97	\$142,559.95	\$203,446.20
<i>Departmental</i> . . . . .	106,602.23	98,741.73	136,944.27	202,808.26
General government . . . . .	4,981.79	4,398.23	11,708.23	15,030.67
Protection of persons and property . . . . .	7,890.15	2,569.92	11,113.57	19,103.46
Health and sanitation . . . . .	2,972.74	2,642.99	4,549.81	6,687.01
Highways . . . . .	18,413.62	19,286.55	26,135.46	33,458.75
Charities . . . . .	31,719.03	32,439.12	34,502.76	76,741.87
Veterans' benefits . . . . .	315.00	139.56	330.00	1,421.24
Schools . . . . .	37,478.84	34,738.88	43,304.20	45,499.63
Libraries . . . . .	573.21	310.39	1,223.38	750.00
Recreation . . . . .	61.74	94.37	220.86	1,822.23
Pensions . . . . .	749.84	—	—	—
Unclassified . . . . .	1,446.27	2,121.72	3,856.00	2,293.40
<i>Public service enterprises</i> . . . . .	—	1,787.94	5,217.09	—
Electric light . . . . .	—	—	—	—
Water . . . . .	—	1,787.94	4,833.87	—
All other . . . . .	—	—	383.22	—
<i>Cemeteries</i> . . . . .	681.40	24.00	398.59	637.94
<i>Administration of trust funds</i> . . . . .	—	.30	—	—
Interest . . . . .	—	455.00	5,755.83	—
<i>Loans, general purposes</i> . . . . .	—	455.00	1,115.83	—
<i>Loans, public service enterprises</i> . . . . .	—	—	4,640.00	—
<i>Loans, cemeteries</i> . . . . .	—	—	—	—
Outlays . . . . .	—	10,620.22	2,265.80	—
<i>Departmental</i> . . . . .	—	10,130.69	2,265.80	—
General government . . . . .	—	—	906.50	—
Protection of persons and property . . . . .	—	6,719.17	901.53	—
Health and sanitation . . . . .	—	—	—	—
Highways . . . . .	—	402.80	100.00	—
Charities . . . . .	—	308.72	357.77	—
Schools . . . . .	—	2,700.00	—	—
Libraries . . . . .	—	—	—	—
Recreation . . . . .	—	—	—	—
Unclassified . . . . .	—	489.53	—	—
<i>Public service enterprises</i> . . . . .	—	489.53	—	—
Electric light . . . . .	—	—	—	—
Water . . . . .	—	489.53	—	—
All other . . . . .	—	—	—	—
<i>Cemeteries</i> . . . . .	—	—	—	—
Municipal indebtedness . . . . .	—	6,477.77	22,000.00	8,000.00
<i>From sinking funds</i> . . . . .	—	—	—	—
<i>From revenue and other sources</i> . . . . .	—	3,000.00	14,000.00	—
<i>Bonds refunded, current year</i> . . . . .	—	—	—	—
<i>Temporary loans (including revenue loans)</i> . . . . .	—	3,477.77	8,000.00	8,000.00
<i>Warrants or orders, previous years</i> . . . . .	—	—	—	—
Transfers . . . . .	720.06	11,995.40	6,955.77	10,382.58
<i>To sinking funds from revenue</i> . . . . .	—	—	—	—
<i>All other</i> . . . . .	720.06	11,995.40	6,955.77	10,382.58
Refunds . . . . .	451.86	144.12	291.61	273.79
Agency, trust, and investment . . . . .	9,622.77	20,387.71	23,553.65	36,010.58
<i>Taxes and licenses for State</i> . . . . .	2,783.00	2,783.00	5,324.00	8,591.00
<i>Taxes for county</i> . . . . .	2,507.65	4,060.61	4,583.77	12,278.61
<i>Expenditures for grade crossings</i> . . . . .	—	—	—	—
<i>Sinking and other permanent funds</i> . . . . .	3,599.12	13,065.70	12,866.03	14,728.77
<i>All other</i> . . . . .	733.00	478.40	779.85	412.20
RECAPITULATION.				
Maintenance and interest . . . . .	\$107,283.63	\$101,008.97	\$148,315.78	\$203,446.20
Permanent debt (except from sinking funds) . . . . .	—	3,000.00	14,000.00	—
Sinking fund requirements from revenue . . . . .	—	—	—	—
Outlays . . . . .	—	10,620.22	2,265.80	—
Permanent debt from sinking funds . . . . .	—	—	—	—
Bonds refunded, current year . . . . .	—	—	—	—
Temporary loans . . . . .	—	3,477.77	8,000.00	8,000.00
Transfers (except to sinking funds) and refunds . . . . .	1,171.92	12,139.52	7,247.38	10,656.37
Agency, trust, and investment . . . . .	9,622.77	20,387.71	23,553.65	36,010.58
Total payments . . . . .	\$118,078.32	\$150,634.19	\$203,382.61	\$258,113.15
Balance on hand, including funds . . . . .	66,380.87	40,603.15	73,926.01	107,646.10
GRAND TOTAL . . . . .	\$184,459.19	\$191,237.34	\$277,308.62	\$365,759.25

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Sheffield POPULATION 1,752	Stockbridge POPULATION 1,739	Tisbury POPULATION 1,719	Cheshire POPULATION 1,718
REVENUE.	\$100,357.08	\$176,445.93	\$208,113.85	\$105,631.42
General . . . . .	81,739.56	155,376.72	165,551.80	87,672.95
<i>Taxes</i> . . . . .	45,709.28	136,167.59	140,319.52	50,959.45
Property, poll, and income . . . . .	41,468.98	125,821.68	126,084.01	46,716.47
Corporation, bank, etc. . . . .	4,240.30	10,345.91	14,235.51	4,242.98
<i>Licenses and permits</i> . . . . .	1,440.50	1,668.50	435.00	1,359.00
<i>Fines and forfeits</i> . . . . .	100.00	207.00	50.00	10.00
<i>Grants and gifts</i> . . . . .	34,489.78	17,333.63	24,747.28	35,344.50
For expenses . . . . .	34,489.78	17,333.63	24,747.28	35,344.50
For outlays . . . . .	—	—	—	—
<i>All other</i> . . . . .	—	—	—	—
Commercial . . . . .	18,617.52	21,069.21	42,562.05	17,958.47
<i>Special assessments</i> . . . . .	—	—	—	—
To meet expenses . . . . .	—	—	—	—
To meet outlays . . . . .	—	—	—	—
<i>Privileges</i> . . . . .	3,720.00	2,708.59	1,747.67	1,784.04
<i>Departmental</i> . . . . .	14,088.53	15,901.74	23,879.96	14,236.44
General government . . . . .	2.10	36.00	24.91	144.29
Protection of persons and property . . . . .	43.24	21.94	850.02	17.49
Health and sanitation . . . . .	10.00	—	—	—
Highways . . . . .	2,876.82	905.48	215.90	2,803.61
Charities . . . . .	10,976.72	8,212.68	19,823.27	9,355.64
Veterans' benefits . . . . .	—	—	—	78.30
Schools . . . . .	11.75	5,872.14	2,837.65	1,616.60
Libraries . . . . .	102.90	—	128.21	—
Recreation . . . . .	—	248.55	—	—
Unclassified . . . . .	65.00	604.95	—	220.51
<i>Public service enterprises</i> . . . . .	—	538.71	14,282.74	—
Electric light . . . . .	—	—	—	—
Water . . . . .	—	538.71	14,282.74	—
All other . . . . .	—	—	—	—
<i>Cemeteries</i> . . . . .	—	150.00	1,480.50	1,270.88
<i>Interest</i> . . . . .	808.99	1,770.17	1,171.18	667.11
On sinking funds . . . . .	—	—	—	—
On trust and investment funds . . . . .	747.68	385.34	370.96	305.99
All other . . . . .	61.31	1,384.83	800.22	361.12
NON-REVENUE.	\$17,715.35	\$34,361.90	\$30,532.86	\$8,925.55
Offsets to outlays . . . . .	775.00	401.85	—	—
<i>Departmental</i> . . . . .	775.00	401.85	—	—
<i>Public service enterprises</i> . . . . .	—	—	—	—
<i>Cemeteries</i> . . . . .	—	—	—	—
Municipal indebtedness . . . . .	—	—	—	—
<i>Loans, general purposes</i> . . . . .	—	—	—	—
<i>Loans, public service enterprises</i> . . . . .	—	—	—	—
<i>Loans, cemeteries</i> . . . . .	—	—	—	—
<i>Bonds refunded, current year</i> . . . . .	—	—	—	—
<i>Temporary loans (including revenue loans)</i> . . . . .	—	—	—	—
<i>Unpaid warrants or orders, current year</i> . . . . .	—	—	—	—
<i>Premiums</i> . . . . .	—	—	—	—
Transfers . . . . .	5,158.65	10,538.38	359.07	1,232.57
<i>From sinking funds</i> . . . . .	—	—	—	—
<i>All other</i> . . . . .	5,158.65	10,538.38	359.07	1,232.57
Refunds . . . . .	69.54	144.68	752.78	332.43
Agency, trust, and investment . . . . .	11,712.16	23,276.99	29,421.01	7,360.55
<i>Taxes and licenses for State</i> . . . . .	3,267.00	9,075.00	10,890.00	2,299.00
<i>Taxes for county</i> . . . . .	2,418.86	6,719.06	11,692.27	1,702.16
<i>Reimbursements for grade crossings</i> . . . . .	—	—	—	—
<i>Sinking and other permanent funds</i> . . . . .	5,356.50	6,954.73	6,377.34	2,994.99
<i>All other</i> . . . . .	669.80	528.20	461.40	364.40
RECAPITULATION.				
Revenue and offsets to outlays . . . . .	\$101,132.08	\$176,847.78	\$208,113.85	\$105,631.42
Premiums . . . . .	—	—	—	—
Municipal indebtedness . . . . .	—	—	—	—
Transfers and refunds . . . . .	5,228.19	10,683.06	1,111.85	1,565.00
Agency, trust, and investment . . . . .	11,712.16	23,276.99	29,421.01	7,360.55
Total receipts . . . . .	\$118,072.43	\$210,807.83	\$238,646.71	\$114,556.97
Balance on hand, including funds . . . . .	42,537.00	57,035.37	87,279.64	26,062.25
GRAND TOTAL . . . . .	\$160,609.43	\$267,843.29	\$325,926.35	\$140,619.22

## Graded According to Population of 1945 — Continued.

PAYMENTS.	Sheffield POPULATION 1,752	Stockbridge POPULATION 1,739	Tisbury POPULATION 1,719	Cheshire POPULATION 1,718
<b>Maintenance . . . . .</b>	<b>\$94,558.76</b>	<b>\$134,201.06</b>	<b>\$167,969.67</b>	<b>\$85,801.90</b>
<i>Departmental . . . . .</i>	<i>94,543.76</i>	<i>130,334.76</i>	<i>154,023.56</i>	<i>84,551.37</i>
General government . . . . .	4,430.86	10,540.97	10,804.42	5,515.28
Protection of persons and property . . . . .	1,176.22	9,035.11	16,259.99	1,035.47
Health and sanitation . . . . .	1,859.42	6,289.33	9,339.89	991.00
Highways . . . . .	20,329.10	21,283.58	21,043.02	15,689.40
Charities . . . . .	28,376.27	22,268.20	46,182.11	26,122.60
Veterans' benefits . . . . .	1,044.94	152.93	—	492.00
Schools . . . . .	33,039.12	51,914.95	46,800.37	32,865.00
Libraries . . . . .	2,676.50	3,500.00	1,797.48	621.68
Recreation . . . . .	209.04	898.78	774.95	59.66
Pensions . . . . .	—	480.00	—	—
Unclassified . . . . .	1,402.29	3,970.91	1,021.33	1,159.38
<i>Public service enterprises . . . . .</i>	<i>—</i>	<i>73.75</i>	<i>10,446.90</i>	<i>—</i>
Electric light . . . . .	—	—	—	—
Water . . . . .	—	73.75	10,446.90	—
All other . . . . .	—	—	—	—
<i>Cemeteries . . . . .</i>	<i>15.00</i>	<i>3,792.55</i>	<i>3,499.21</i>	<i>1,250.53</i>
<i>Administration of trust funds . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Interest . . . . .</b>	<b>—</b>	<b>787.50</b>	<b>637.50</b>	<b>6.25</b>
<i>Loans, general purposes . . . . .</i>	<i>—</i>	<i>787.50</i>	<i>637.50</i>	<i>6.25</i>
<i>Loans, public service enterprises . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays . . . . .</b>	<b>138.30</b>	<b>1,972.80</b>	<b>3,315.23</b>	<b>—</b>
<i>Departmental . . . . .</i>	<i>138.30</i>	<i>1,872.80</i>	<i>2,439.76</i>	<i>—</i>
General government . . . . .	—	52.50	—	—
Protection of persons and property . . . . .	—	244.88	—	—
Health and sanitation . . . . .	—	1,036.15	—	—
Highways . . . . .	—	439.83	2,439.76	—
Charities . . . . .	—	—	—	—
Schools . . . . .	138.30	—	—	—
Libraries . . . . .	—	—	—	—
Recreation . . . . .	—	—	—	—
Unclassified . . . . .	—	99.44	—	—
<i>Public service enterprises . . . . .</i>	<i>—</i>	<i>—</i>	<i>875.47</i>	<i>—</i>
Electric light . . . . .	—	—	—	—
Water . . . . .	—	—	875.47	—
All other . . . . .	—	—	—	—
<i>Cemeteries . . . . .</i>	<i>—</i>	<i>100.00</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness . . . . .</b>	<b>—</b>	<b>3,000.00</b>	<b>11,000.00</b>	<b>500.00</b>
<i>From sinking funds . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources . . . . .</i>	<i>—</i>	<i>3,000.00</i>	<i>11,000.00</i>	<i>500.00</i>
<i>Bonds refunded, current year . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans) . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Warrants or orders, previous years . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers . . . . .</b>	<b>5,158.65</b>	<b>10,538.38</b>	<b>359.07</b>	<b>1,232.57</b>
<i>To sinking funds from revenue . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other . . . . .</i>	<i>5,158.65</i>	<i>10,538.38</i>	<i>359.07</i>	<i>1,232.57</i>
<b>Refunds . . . . .</b>	<b>69.54</b>	<b>144.68</b>	<b>752.78</b>	<b>332.43</b>
<b>Agency, trust, and investment . . . . .</b>	<b>15,837.80</b>	<b>31,507.71</b>	<b>29,259.01</b>	<b>7,302.54</b>
<i>Taxes and licenses for State . . . . .</i>	<i>3,267.00</i>	<i>9,075.00</i>	<i>10,890.00</i>	<i>2,299.00</i>
<i>Taxes for county . . . . .</i>	<i>2,418.86</i>	<i>6,719.06</i>	<i>11,692.27</i>	<i>1,702.16</i>
<i>Expenditures for grade crossings . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds . . . . .</i>	<i>9,482.14</i>	<i>15,175.85</i>	<i>6,158.94</i>	<i>2,935.18</i>
<i>All other . . . . .</i>	<i>669.80</i>	<i>537.80</i>	<i>517.80</i>	<i>366.20</i>
<b>RECAPITULATION.</b>				
Maintenance and interest . . . . .	\$94,558.76	\$134,988.56	\$168,607.17	\$85,808.15
Permanent debt (except from sinking funds) . . . . .	—	3,000.00	11,000.00	500.00
Sinking fund requirements from revenue . . . . .	—	—	—	—
Outlays . . . . .	138.30	1,972.80	3,315.23	—
Permanent debt from sinking funds . . . . .	—	—	—	—
Bonds refunded, current year . . . . .	—	—	—	—
Temporary loans . . . . .	—	—	—	—
Transfers (except to sinking funds) and refunds . . . . .	5,228.19	10,683.06	1,111.85	1,565.00
Agency, trust, and investment . . . . .	15,837.80	31,507.71	29,259.01	7,302.54
<b>Total payments . . . . .</b>	<b>\$115,763.05</b>	<b>\$182,152.13</b>	<b>\$213,293.26</b>	<b>\$95,175.69</b>
Balance on hand, including funds . . . . .	44,846.38	85,691.07	112,633.09	45,443.53
<b>GRAND TOTAL . . . . .</b>	<b>\$160,609.43</b>	<b>\$267,843.20</b>	<b>\$325,926.35</b>	<b>\$140,619.22</b>

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Littleton POPULATION 1,673	Shelburne POPULATION 1,656	Newbury POPULATION 1,636	Millville POPULATION 1,616
REVENUE.	\$169,768.46	\$149,910.04	\$133,141.89	\$91,112.62
General . . . . .	99,892.77	113,070.61	115,532.40	77,478.71
<i>Taxes</i> . . . . .	76,794.74	83,096.49	81,461.63	50,653.13
Property, poll, and income . . . . .	67,193.35	75,351.19	76,421.71	48,458.34
Corporation, bank, etc. . . . .	9,601.39	7,745.30	5,039.92	2,194.79
<i>Licenses and permits</i> . . . . .	140.00	610.00	778.00	144.00
<i>Fines and forfeits</i> . . . . .	1,043.60	10.00	20.00	60.00
<i>Grants and gifts</i> . . . . .	21,379.93	29,342.12	33,372.77	25,611.08
For expenses . . . . .	21,379.93	29,342.12	33,272.77	25,611.08
For outlays . . . . .	—	—	—	—
<i>All other</i> . . . . .	534.50	12.00	—	1,010.50
Commercial . . . . .	69,875.69	36,839.43	17,609.49	13,633.91
<i>Special assessments</i> . . . . .	—	—	571.22	—
To meet expenses . . . . .	—	—	571.22	—
To meet outlays . . . . .	—	—	—	—
<i>Privileges</i> . . . . .	3,874.20	2,655.90	2,391.75	1,348.87
<i>Departmental</i> . . . . .	9,246.73	33,853.85	13,450.90	12,114.91
General government . . . . .	39.82	624.78	8.05	63.70
Protection of persons and property . . . . .	152.42	9.40	21.54	80.49
Health and sanitation . . . . .	153.93	3.00	—	323.25
Highways . . . . .	3,598.98	3,809.73	914.73	599.92
Charities . . . . .	4,636.99	9,865.89	11,932.47	10,469.09
Veterans' benefits . . . . .	—	210.00	240.00	250.00
Schools . . . . .	568.80	19,114.79	300.00	255.96
Libraries . . . . .	85.79	24.20	20.43	—
Recreation . . . . .	—	—	—	—
Unclassified . . . . .	10.00	196.56	13.68	72.50
<i>Public service enterprises</i> . . . . .	50,840.74	—	—	—
Electric light . . . . .	42,278.10	—	—	—
Water . . . . .	8,562.64	—	—	—
All other . . . . .	—	—	—	—
<i>Cemeteries</i> . . . . .	1,282.85	—	—	—
<i>Interest</i> . . . . .	4,631.17	325.18	1,195.62	170.13
On sinking funds . . . . .	—	—	—	—
On trust and investment funds . . . . .	2,657.63	111.52	25.50	—
All other . . . . .	1,973.54	213.66	1,170.12	170.13
NON-REVENUE.	\$83,435.44	\$25,908.16	\$50,104.38	\$4,925.73
Offsets to outlays . . . . .	—	—	1,600.00	—
<i>Departmental</i> . . . . .	—	—	1,600.00	—
<i>Public service enterprises</i> . . . . .	—	—	—	—
<i>Cemeteries</i> . . . . .	—	—	—	—
Municipal indebtedness . . . . .	—	—	35,750.00	—
<i>Loans, general purposes</i> . . . . .	—	—	—	—
<i>Loans, public service enterprises</i> . . . . .	—	—	—	—
<i>Loans, cemeteries</i> . . . . .	—	—	—	—
<i>Bonds refunded, current year</i> . . . . .	—	—	—	—
<i>Temporary loans (including revenue loans)</i> . . . . .	—	—	35,750.00	—
<i>Unpaid warrants or orders, current year</i> . . . . .	—	—	—	—
<i>Premiums</i> . . . . .	—	—	—	—
Transfers . . . . .	44,001.19	5,111.52	—	—
<i>From sinking funds</i> . . . . .	—	—	—	—
<i>All other</i> . . . . .	44,001.19	5,111.52	—	—
Refunds . . . . .	189.33	71.15	709.68	1,040.35
Agency, trust, and investment . . . . .	39,244.92	20,725.49	12,044.70	3,885.38
<i>Taxes and licenses for State</i> . . . . .	5,808.00	6,534.00	4,477.00	1,936.00
<i>Taxes for county</i> . . . . .	3,715.06	8,197.67	3,817.98	1,661.83
<i>Reimbursements for grade crossings</i> . . . . .	—	—	—	—
<i>Sinking and other permanent funds</i> . . . . .	29,090.66	5,686.02	2,777.60	—
<i>All other</i> . . . . .	631.20	307.80	972.12	287.55
RECAPITULATION.				
Revenue and offsets to outlays . . . . .	\$169,768.46	\$149,910.04	\$134,741.89	\$91,112.62
Premiums . . . . .	—	—	—	—
Municipal indebtedness . . . . .	—	—	35,750.00	—
Transfers and refunds . . . . .	44,190.52	5,182.67	709.68	1,040.35
Agency, trust, and investment . . . . .	39,244.92	20,725.49	12,044.70	3,885.38
Total receipts . . . . .	\$253,203.90	\$175,818.20	\$183,246.27	\$96,038.35
Balance on hand, including funds . . . . .	148,607.42	33,433.75	35,866.84	22,026.53
GRAND TOTAL . . . . .	\$401,811.32	\$209,251.95	\$219,113.11	\$118,064.88



## Graded According to Population of 1945 — Continued.

PAYMENTS.	Littleton POPULATION 1,673	Shelburne POPULATION 1,656	Newbury POPULATION 1,636	Millville POPULATION 1,616
Maintenance . . . . .	\$137,654.69	\$139,045.97	\$104,008.59	\$80,773.13
<i>Departmental</i> . . . . .	93,480.62	139,007.57	103,914.21	80,773.13
General government . . . . .	8,220.96	5,881.68	8,266.30	3,811.94
Protection of persons and property . . . . .	7,703.24	2,594.28	5,325.37	1,569.77
Health and sanitation . . . . .	3,618.29	2,940.25	3,086.65	2,289.92
Highways . . . . .	20,375.60	30,866.10	20,107.86	7,868.39
Charities . . . . .	14,795.06	25,312.68	32,737.98	28,808.87
Veterans' benefits . . . . .	90.00	423.75	1,226.39	1,202.00
Schools . . . . .	34,153.52	67,544.38	31,017.25	34,448.82
Libraries . . . . .	2,417.66	1,410.76	842.04	45.75
Recreation . . . . .	882.60	487.57	413.15	56.41
Pensions . . . . .	—	—	—	—
Unclassified . . . . .	1,223.69	1,546.12	891.22	671.26
<i>Public service enterprises</i> . . . . .	41,972.34	—	—	—
Electric light . . . . .	37,522.82	—	—	—
Water . . . . .	4,449.52	—	—	—
All other . . . . .	—	—	—	—
<i>Cemeteries</i> . . . . .	2,195.73	38.40	94.38	—
<i>Administration of trust funds</i> . . . . .	6.00	—	—	—
Interest . . . . .	277.50	262.50	145.24	120.44
<i>Loans, general purposes</i> . . . . .	277.50	262.50	145.24	120.44
<i>Loans, public service enterprises</i> . . . . .	—	—	—	—
<i>Loans, cemeteries</i> . . . . .	—	—	—	—
Outlays . . . . .	5,939.20	281.15	1,500.06	299.00
<i>Departmental</i> . . . . .	3,439.20	281.15	1,500.06	299.00
General government . . . . .	2,320.00	—	—	—
Protection of persons and property . . . . .	—	—	1,500.06	—
Health and sanitation . . . . .	1,000.00	—	—	—
Highways . . . . .	119.20	—	—	—
Charities . . . . .	—	—	—	—
Schools . . . . .	—	281.15	—	299.00
Libraries . . . . .	—	—	—	—
Recreation . . . . .	—	—	—	—
Unclassified . . . . .	—	—	—	—
<i>Public service enterprises</i> . . . . .	2,500.00	—	—	—
Electric light . . . . .	—	—	—	—
Water . . . . .	2,500.00	—	—	—
All other . . . . .	—	—	—	—
<i>Cemeteries</i> . . . . .	—	—	—	—
Municipal indebtedness . . . . .	5,000.00	3,000.00	36,500.00	750.00
<i>From sinking funds</i> . . . . .	—	—	—	—
<i>From revenue and other sources</i> . . . . .	5,000.00	3,000.00	1,000.00	750.00
<i>Bonds refunded, current year</i> . . . . .	—	—	—	—
<i>Temporary loans (including revenue loans)</i> . . . . .	—	—	35,500.00	—
<i>Warrants or orders, previous years</i> . . . . .	—	—	—	—
Transfers . . . . .	44,001.19	5,111.52	—	—
<i>To sinking funds from revenue</i> . . . . .	—	—	—	—
<i>All other</i> . . . . .	44,001.19	5,111.52	—	—
Refunds . . . . .	189.33	71.15	709.68	1,040.35
Agency, trust, and investment . . . . .	37,078.74	25,697.50	12,147.53	3,876.68
<i>Taxes and licenses for State</i> . . . . .	5,808.00	6,534.00	4,477.00	1,936.00
<i>Taxes for county</i> . . . . .	3,715.06	8,197.67	3,517.98	1,661.83
<i>Expenditures for grade crossings</i> . . . . .	—	—	—	—
<i>Sinking and other permanent funds</i> . . . . .	26,924.48	10,658.03	2,880.43	—
<i>All other</i> . . . . .	631.20	307.80	972.12	278.85
RECAPITULATION.				
Maintenance and interest . . . . .	\$137,932.19	\$139,308.47	\$104,153.83	\$80,893.57
Permanent debt (except from sinking funds) . . . . .	5,000.00	3,000.00	1,000.00	750.00
Sinking fund requirements from revenue . . . . .	—	—	—	—
Outlays . . . . .	5,939.20	281.15	1,500.06	299.00
Permanent debt from sinking funds . . . . .	—	—	—	—
Bonds refunded, current year . . . . .	—	—	—	—
Temporary loans . . . . .	—	—	35,500.00	—
Transfers (except to sinking funds) and refunds . . . . .	44,190.52	5,182.67	709.68	1,040.35
Agency, trust, and investment . . . . .	37,078.74	25,697.50	12,147.53	3,876.68
Total payments . . . . .	\$230,140.65	\$173,469.79	\$155,011.10	\$86,859.60
Balance on hand, including funds . . . . .	171,670.67	35,782.16	64,102.01	31,205.28
GRAND TOTAL . . . . .	\$401,811.32	\$209,251.95	\$219,113.11	\$118,064.88

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Rowley POPULATION 1,585	Dover POPULATION 1,566	Essex POPULATION 1,561	Rutland POPULATION 1,561
REVENUE.	\$127,477.90	\$103,460.85	\$111,148.39	\$115,669.99
General . . . . .	86,696.13	93,946.65	92,335.38	83,932.49
<i>Taxes . . . . .</i>	<i>54,781.13</i>	<i>82,630.01</i>	<i>64,448.62</i>	<i>53,043.21</i>
Property, poll, and income . . . . .	51,437.48	70,974.59	61,362.17	50,085.40
Corporation, bank, etc. . . . .	3,443.65	11,655.42	3,086.45	2,957.84
<i>Licenses and permits . . . . .</i>	<i>1,218.00</i>	<i>95.50</i>	<i>849.00</i>	<i>660.00</i>
<i>Fines and forfeits . . . . .</i>	<i>50.00</i>	—	—	<i>10.00</i>
<i>Grants and gifts . . . . .</i>	<i>30,554.00</i>	<i>11,221.14</i>	<i>27,012.76</i>	<i>30,095.05</i>
For expenses . . . . .	30,554.00	11,221.14	27,012.76	30,095.05
For outlays . . . . .	—	—	—	—
<i>All other . . . . .</i>	<i>93.00</i>	—	<i>25.00</i>	<i>124.20</i>
Commercial . . . . .	40,781.77	9,514.20	18,813.01	31,737.50
<i>Special assessments . . . . .</i>	<i>687.30</i>	<i>124.17</i>	—	—
To meet expenses . . . . .	687.30	—	—	—
To meet outlays . . . . .	—	124.17	—	—
<i>Privileges . . . . .</i>	<i>1,871.53</i>	<i>2,968.05</i>	<i>1,922.02</i>	<i>2,010.36</i>
<i>Departmental . . . . .</i>	<i>15,626.83</i>	<i>5,807.90</i>	<i>10,869.73</i>	<i>18,372.35</i>
General government . . . . .	229.50	6.65	173.57	75.15
Protection of persons and property . . . . .	16.56	108.83	30.70	30.85
Health and sanitation . . . . .	—	—	—	282.85
Highways . . . . .	2,932.60	571.12	2,400.32	9,051.96
Charities . . . . .	11,864.61	4,054.53	7,528.93	7,099.45
Veterans' benefits . . . . .	270.00	75.00	310.00	258.00
Schools . . . . .	293.30	656.30	83.20	1,560.08
Libraries . . . . .	15.72	179.72	94.00	14.01
Recreation . . . . .	—	—	—	—
Unclassified . . . . .	4.54	155.75	249.01	—
<i>Public service enterprises . . . . .</i>	<i>21,259.36</i>	—	<i>3,836.15</i>	<i>10,896.90</i>
Electric light . . . . .	21,259.36	—	—	—
Water . . . . .	—	—	3,836.15	10,896.90
All other . . . . .	—	—	—	—
<i>Cemeteries . . . . .</i>	<i>379.39</i>	<i>255.00</i>	<i>552.00</i>	—
<i>Interest . . . . .</i>	<i>957.36</i>	<i>359.08</i>	<i>1,633.11</i>	<i>457.89</i>
On sinking funds . . . . .	—	—	—	—
On trust and investment funds . . . . .	275.96	214.45	1,062.50	120.97
All other . . . . .	681.40	144.63	570.61	336.92
NON-REVENUE.	\$13,306.26	\$58,002.98	\$10,321.23	\$10,128.31
Offsets to outlays . . . . .	—	—	—	—
<i>Departmental . . . . .</i>	<i>—</i>	—	—	—
<i>Public service enterprises . . . . .</i>	<i>—</i>	—	—	—
<i>Cemeteries . . . . .</i>	<i>—</i>	—	—	—
Municipal indebtedness . . . . .	—	25,000.00	—	—
<i>Loans, general purposes . . . . .</i>	<i>—</i>	—	—	—
<i>Loans, public service enterprises . . . . .</i>	<i>—</i>	—	—	—
<i>Loans, cemeteries . . . . .</i>	<i>—</i>	—	—	—
<i>Bonds refunded, current year . . . . .</i>	<i>—</i>	—	—	—
<i>Temporary loans (including revenue loans) . . . . .</i>	<i>—</i>	<i>25,000.00</i>	—	—
<i>Unpaid warrants or orders, current year . . . . .</i>	<i>—</i>	—	—	—
<i>Premiums . . . . .</i>	<i>—</i>	—	—	—
Transfers . . . . .	5,191.77	7,093.71	1,177.60	—
<i>From sinking funds . . . . .</i>	<i>—</i>	—	—	—
<i>All other . . . . .</i>	<i>5,191.77</i>	<i>7,093.71</i>	<i>1,177.60</i>	—
Refunds . . . . .	192.31	2,602.02	220.17	49.96
Agency, trust, and investment . . . . .	7,922.18	23,307.25	8,923.46	10,078.35
<i>Taxes and licenses for State . . . . .</i>	<i>3,146.00</i>	<i>10,769.00</i>	<i>2,904.00</i>	<i>2,783.00</i>
<i>Taxes for county . . . . .</i>	<i>2,632.90</i>	<i>6,296.23</i>	<i>2,476.52</i>	<i>2,388.88</i>
<i>Reimbursements for grade crossings . . . . .</i>	<i>—</i>	—	—	—
<i>Sinking and other permanent funds . . . . .</i>	<i>1,584.28</i>	<i>5,632.42</i>	<i>3,059.74</i>	<i>4,444.67</i>
<i>All other . . . . .</i>	<i>509.00</i>	<i>609.60</i>	<i>483.20</i>	<i>461.80</i>
RECAPITULATION.				
Revenue and offsets to outlays . . . . .	\$127,477.90	\$103,460.85	\$111,148.39	\$115,669.99
Premiums . . . . .	—	—	—	—
Municipal indebtedness . . . . .	—	25,000.00	—	—
Transfers and refunds . . . . .	5,384.08	9,695.73	1,397.77	49.96
Agency, trust, and investment . . . . .	7,922.18	23,307.25	8,923.46	10,078.35
Total receipts . . . . .	\$140,784.16	\$161,463.83	\$121,469.62	\$125,798.30
Balance on hand, including funds . . . . .	45,475.54	34,305.34	43,511.55	36,924.06
GRAND TOTAL . . . . .	\$186,259.70	\$195,769.17	\$164,981.17	\$162,722.36

## Graded According to Population of 1945 — Continued.

PAYMENTS.	Rowley POPULATION 1,585	Dover POPULATION 1,566	Essex POPULATION 1,561	Rutland POPULATION 1,561
<b>Maintenance . . . . .</b>	<b>\$108,634.04</b>	<b>\$91,333.14</b>	<b>\$88,139.21</b>	<b>\$96,354.52</b>
<i>Departmental . . . . .</i>	<i>87,460.68</i>	<i>90,081.86</i>	<i>85,403.84</i>	<i>91,288.89</i>
General government . . . . .	5,262.50	10,748.86	9,437.54	7,851.80
Protection of persons and property . . . . .	5,173.49	6,461.11	5,435.88	1,178.71
Health and sanitation . . . . .	1,514.11	3,143.02	2,177.85	2,281.60
Highways . . . . .	18,763.75	14,767.67	14,237.92	30,321.51
Charities . . . . .	29,691.85	10,467.00	22,186.78	16,073.40
Veterans' benefits . . . . .	21.25	—	845.00	388.25
Schools . . . . .	23,423.68	39,767.41	28,839.19	31,884.11
Libraries . . . . .	988.80	1,361.92	883.65	568.52
Recreation . . . . .	70.42	1,551.41	72.08	224.85
Pensions . . . . .	—	—	—	—
Unclassified . . . . .	2,550.83	1,813.46	1,287.95	514.14
<i>Public service enterprises . . . . .</i>	<i>20,069.21</i>	<i>—</i>	<i>1,294.01</i>	<i>5,067.63</i>
Electric light . . . . .	20,069.21	—	—	—
Water . . . . .	—	—	1,294.01	5,067.63
All other . . . . .	—	—	—	—
<i>Cemeteries . . . . .</i>	<i>1,104.15</i>	<i>1,251.28</i>	<i>1,428.80</i>	<i>—</i>
<i>Administration of trust funds . . . . .</i>	<i>—</i>	<i>—</i>	<i>12.56</i>	<i>—</i>
<b>Interest . . . . .</b>	<b>171.00</b>	<b>338.74</b>	<b>—</b>	<b>792.50</b>
<i>Loans, general purposes . . . . .</i>	<i>171.00</i>	<i>338.74</i>	<i>—</i>	<i>742.50</i>
<i>Loans, public service enterprises . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>50.00</i>
<i>Loans, cemeteries . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays . . . . .</b>	<b>286.68</b>	<b>1,097.99</b>	<b>1,595.60</b>	<b>1,056.42</b>
<i>Departmental . . . . .</i>	<i>127.00</i>	<i>1,097.99</i>	<i>515.00</i>	<i>—</i>
General government . . . . .	—	142.18	515.00	—
Protection of persons and property . . . . .	—	—	—	—
Health and sanitation . . . . .	—	—	—	—
Highways . . . . .	—	896.81	—	—
Charities . . . . .	—	—	—	—
Schools . . . . .	127.00	—	—	—
Libraries . . . . .	—	59.00	—	—
Recreation . . . . .	—	—	—	—
Unclassified . . . . .	—	—	—	—
<i>Public service enterprises . . . . .</i>	<i>159.68</i>	<i>—</i>	<i>—</i>	<i>1,056.42</i>
Electric light . . . . .	159.68	—	—	—
Water . . . . .	—	—	—	1,056.42
All other . . . . .	—	—	—	—
<i>Cemeteries . . . . .</i>	<i>—</i>	<i>—</i>	<i>1,080.60</i>	<i>—</i>
<b>Municipal indebtedness . . . . .</b>	<b>600.00</b>	<b>25,131.77</b>	<b>—</b>	<b>6,700.00</b>
<i>From sinking funds . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources . . . . .</i>	<i>600.00</i>	<i>131.77</i>	<i>—</i>	<i>6,700.00</i>
<i>Bonds refunded, current year . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans) . . . . .</i>	<i>—</i>	<i>25,000.00</i>	<i>—</i>	<i>—</i>
<i>Warrants or orders, previous years . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers . . . . .</b>	<b>5,191.77</b>	<b>7,093.71</b>	<b>1,177.60</b>	<b>—</b>
<i>To sinking funds from revenue . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other . . . . .</i>	<i>5,191.77</i>	<i>7,093.71</i>	<i>1,177.60</i>	<i>—</i>
<b>Refunds . . . . .</b>	<b>192.31</b>	<b>2,602.02</b>	<b>220.17</b>	<b>49.96</b>
<b>Agency, trust, and investment . . . . .</b>	<b>12,864.98</b>	<b>29,906.83</b>	<b>9,138.32</b>	<b>10,204.72</b>
<i>Taxes and licenses for State . . . . .</i>	<i>3,146.00</i>	<i>10,769.00</i>	<i>2,904.00</i>	<i>2,788.00</i>
<i>Taxes for county . . . . .</i>	<i>2,682.90</i>	<i>6,296.23</i>	<i>2,476.52</i>	<i>2,388.88</i>
<i>Expenditures for grade crossings . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds . . . . .</i>	<i>6,519.28</i>	<i>12,210.40</i>	<i>3,249.80</i>	<i>4,565.61</i>
<i>All other . . . . .</i>	<i>516.80</i>	<i>631.20</i>	<i>508.00</i>	<i>467.20</i>
<b>RECAPITULATION.</b>				
Maintenance and interest . . . . .	\$108,805.04	\$91,671.88	\$88,139.21	\$97,147.02
Permanent debt (except from sinking funds) . . . . .	600.00	131.77	—	6,700.00
Sinking fund requirements from revenue . . . . .	—	—	—	—
Outlays . . . . .	286.68	1,097.99	1,595.60	1,056.42
Permanent debt from sinking funds . . . . .	—	—	—	—
Bonds refunded, current year . . . . .	—	—	—	—
Temporary loans . . . . .	—	25,000.00	—	—
Transfers (except to sinking funds) and refunds . . . . .	5,384.08	9,695.73	1,397.77	49.96
Agency, trust, and investment . . . . .	12,864.98	29,906.83	9,138.32	10,204.72
<b>Total payments . . . . .</b>	<b>\$127,940.78</b>	<b>\$157,504.20</b>	<b>\$100,270.90</b>	<b>\$115,158.12</b>
<i>Balance on hand, including funds . . . . .</i>	<i>58,318.92</i>	<i>38,264.97</i>	<i>64,710.27</i>	<i>47,564.24</i>
<b>GRAND TOTAL . . . . .</b>	<b>\$186,259.70</b>	<b>\$195,769.17</b>	<b>\$164,981.17</b>	<b>\$162,722.36</b>

TABLE I. — Summary of Financial Transactions. Towns

RECEIPTS.	Lanesborough POPULATION 1,556	Lakeville POPULATION 1,555	Orleans POPULATION 1,543	Buckland POPULATION 1,525
<b>REVENUE.</b>	<b>\$82,470.44</b>	<b>\$88,530.40</b>	<b>\$158,918.72</b>	<b>\$110,594.35</b>
General . . . . .	70,587.03	72,881.30	126,435.20	88,178.02
<i>Taxes</i> . . . . .	39,266.76	43,310.97	106,389.03	54,641.63
Property, poll, and income . . . . .	36,308.92	39,967.32	97,515.50	47,579.37
Corporation, bank, etc. . . . .	2,957.84	3,343.65	8,873.53	7,062.26
<i>Licenses and permits</i> . . . . .	3,350.00	1,098.50	1,235.00	824.50
<i>Fines and forfeits</i> . . . . .	268.50	100.00	10.00	90.00
<i>Grants and gifts</i> . . . . .	27,686.77	28,371.83	18,801.17	32,621.89
For expenses . . . . .	27,686.77	28,371.83	18,801.17	32,621.89
For outlays . . . . .	—	—	—	—
All other . . . . .	15.00	—	—	—
Commercial . . . . .	11,883.41	15,649.10	32,483.52	22,416.33
<i>Special assessments</i> . . . . .	—	328.55	619.34	15.00
To meet expenses . . . . .	—	328.55	619.34	15.00
To meet outlays . . . . .	—	—	—	—
<i>Privileges</i> . . . . .	1,643.72	1,997.23	2,397.77	1,974.78
<i>Departmental</i> . . . . .	9,752.26	13,064.69	28,285.51	20,117.10
General government . . . . .	87.30	20.65	301.70	325.00
Protection of persons and property . . . . .	5.50	121.52	367.61	101.30
Health and sanitation . . . . .	—	—	532.29	—
Highways . . . . .	1,414.30	999.98	1,076.00	3,119.46
Charities . . . . .	8,231.61	11,180.94	11,160.85	14,682.81
Veterans' benefits . . . . .	—	240.00	35.00	—
Schools . . . . .	—	276.76	14,559.95	1,298.16
Libraries . . . . .	13.55	10.41	123.82	15.90
Recreation . . . . .	—	—	25.00	—
Unclassified . . . . .	—	214.43	103.29	574.47
<i>Public service enterprises</i> . . . . .	—	—	60.00	—
Electric light . . . . .	—	—	—	—
Water . . . . .	—	—	—	—
All other . . . . .	—	—	60.00	—
<i>Cemeteries</i> . . . . .	9.80	100.00	—	—
<i>Interest</i> . . . . .	477.63	153.63	1,120.90	309.45
On sinking funds . . . . .	—	—	—	—
On trust and investment funds . . . . .	190.42	35.79	500.01	184.29
All other . . . . .	287.21	122.84	620.89	125.16
<b>NON-REVENUE.</b>	<b>\$12,858.22</b>	<b>\$9,914.46</b>	<b>\$47,090.25</b>	<b>\$26,792.51</b>
Offsets to outlays . . . . .	—	—	—	—
<i>Departmental</i> . . . . .	—	—	—	—
<i>Public service enterprises</i> . . . . .	—	—	—	—
<i>Cemeteries</i> . . . . .	—	—	—	—
Municipal indebtedness . . . . .	—	—	1,000.00	—
<i>Loans, general purposes</i> . . . . .	—	—	—	—
<i>Loans, public service enterprises</i> . . . . .	—	—	—	—
<i>Loans, cemeteries</i> . . . . .	—	—	—	—
<i>Bonds refunded, current year</i> . . . . .	—	—	—	—
<i>Temporary loans (including revenue loans)</i> . . . . .	—	—	1,000.00	—
<i>Unpaid warrants or orders, current year</i> . . . . .	—	—	—	—
<i>Premiums</i> . . . . .	—	—	—	—
Transfers . . . . .	5,000.00	—	10,215.34	11,413.00
<i>From sinking funds</i> . . . . .	—	—	—	—
All other . . . . .	5,000.00	—	10,215.34	11,413.00
Refunds . . . . .	92.04	8.33	61.58	3.45
Agency, trust, and investment . . . . .	7,766.18	9,906.13	35,813.33	15,376.06
<i>Taxes and licenses for State</i> . . . . .	2,783.00	3,146.00	8,349.00	5,687.00
<i>Taxes for county</i> . . . . .	2,060.51	2,708.59	11,932.73	7,135.01
<i>Reimbursements for grade crossings</i> . . . . .	—	—	—	—
<i>Sinking and other permanent funds</i> . . . . .	2,377.07	3,467.14	15,166.52	2,187.65
All other . . . . .	545.60	584.40	365.08	366.40
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays . . . . .	\$82,470.44	\$88,530.40	\$158,918.72	\$110,594.35
Premiums . . . . .	—	—	—	—
Municipal indebtedness . . . . .	—	—	1,000.00	—
Transfers and refunds . . . . .	5,092.04	8.33	10,276.92	11,416.45
Agency, trust, and investment . . . . .	7,766.18	9,906.13	35,813.33	15,376.06
<b>Total receipts . . . . .</b>	<b>\$95,328.66</b>	<b>\$98,444.86</b>	<b>\$206,008.97</b>	<b>\$137,386.86</b>
Balance on hand, including funds . . . . .	41,916.17	57,295.55	77,398.14	36,913.67
<b>GRAND TOTAL . . . . .</b>	<b>\$137,244.83</b>	<b>\$155,740.41</b>	<b>\$283,407.11</b>	<b>\$174,300.53</b>



## Graded According to Population of 1945 — Continued.

PAYMENTS.	Lanesborough POPULATION 1,556	Lakeville POPULATION 1,555	Orleans POPULATION 1,543	Buckland POPULATION 1,525
Maintenance . . . . .	\$69,058.65	\$81,435.02	\$125,743.55	\$100,690.03
<i>Departmental</i> . . . . .	63,705.40	81,310.62	125,266.95	100,690.03
General government . . . . .	6,893.45	3,664.93	11,060.50	3,443.70
Protection of persons and property . . . . .	790.03	7,835.45	13,116.70	2,610.80
Health and sanitation . . . . .	559.35	1,905.42	4,803.75	2,047.85
Highways . . . . .	14,014.17	11,735.36	13,471.44	21,728.64
Charities . . . . .	22,092.78	27,378.11	26,460.48	35,807.50
Veterans' benefits . . . . .	474.00	368.82	658.06	455.30
Schools . . . . .	22,550.99	26,510.40	50,838.25	31,610.36
Libraries . . . . .	504.56	900.00	1,206.14	1,259.53
Recreation . . . . .	92.88	88.78	1,740.21	429.01
Pensions . . . . .	—	—	—	—
Unclassified . . . . .	733.19	923.35	1,911.42	1,297.34
<i>Public service enterprises</i> . . . . .	—	47.00	359.20	—
Electric light . . . . .	—	—	—	—
Water . . . . .	—	—	—	—
All other . . . . .	—	47.00	359.20	—
<i>Cemeteries</i> . . . . .	353.25	77.40	117.40	—
<i>Administration of trust funds</i> . . . . .	—	—	—	—
Interest . . . . .	—	—	1,554.75	—
<i>Loans, general purposes</i> . . . . .	—	—	1,554.75	—
<i>Loans, public service enterprises</i> . . . . .	—	—	—	—
<i>Loans, cemeteries</i> . . . . .	—	—	—	—
Outlays . . . . .	60.03	444.82	1,525.13	—
<i>Departmental</i> . . . . .	60.03	444.82	1,525.13	—
General government . . . . .	—	—	999.98	—
Protection of persons and property . . . . .	—	444.82	325.15	—
Health and sanitation . . . . .	—	—	—	—
Highways . . . . .	—	—	200.00	—
Charities . . . . .	—	—	—	—
Schools . . . . .	60.03	—	—	—
Libraries . . . . .	—	—	—	—
Recreation . . . . .	—	—	—	—
Unclassified . . . . .	—	—	—	—
<i>Public service enterprises</i> . . . . .	—	—	—	—
Electric light . . . . .	—	—	—	—
Water . . . . .	—	—	—	—
All other . . . . .	—	—	—	—
<i>Cemeteries</i> . . . . .	—	—	—	—
Municipal indebtedness . . . . .	—	—	7,560.00	—
<i>From sinking funds</i> . . . . .	—	—	—	—
<i>From revenue and other sources</i> . . . . .	—	—	6,500.00	—
<i>Bonds refunded, current year</i> . . . . .	—	—	—	—
<i>Temporary loans (including revenue loans)</i> . . . . .	—	—	1,000.00	—
<i>Warrants or orders, previous years</i> . . . . .	—	—	—	—
Transfers . . . . .	5,000.00	—	10,215.34	11,413.00
<i>To sinking funds from revenue</i> . . . . .	—	—	—	—
<i>All other</i> . . . . .	5,000.00	—	10,215.34	11,413.00
Refunds . . . . .	92.04	8.33	61.58	3.45
Agency, trust, and investment . . . . .	12,371.89	9,888.12	45,006.38	27,060.52
<i>Taxes and licenses for State</i> . . . . .	2,733.00	3,146.00	8,349.00	5,687.00
<i>Taxes for county</i> . . . . .	2,060.51	2,708.59	11,932.73	7,135.01
<i>Expenditures for grade crossings</i> . . . . .	—	—	—	—
<i>Sinking and other permanent funds</i> . . . . .	6,982.78	3,449.13	24,359.57	13,872.11
<i>All other</i> . . . . .	545.60	584.40	365.08	366.40
RECAPITULATION.				
Maintenance and interest . . . . .	\$69,058.65	\$81,435.02	\$127,298.30	\$100,690.03
Permanent debt (except from sinking funds) . . . . .	—	—	6,500.00	—
Sinking fund requirements from revenue . . . . .	—	—	—	—
Outlays . . . . .	60.03	444.82	1,525.13	—
Permanent debt from sinking funds . . . . .	—	—	—	—
Bonds refunded, current year . . . . .	—	—	—	—
Temporary loans . . . . .	—	—	1,000.00	—
Transfers (except to sinking funds) and refunds . . . . .	5,092.04	8.33	10,276.92	11,416.45
Agency, trust, and investment . . . . .	12,371.89	9,888.12	45,006.38	27,060.52
Total payments . . . . .	\$86,582.61	\$91,776.29	\$191,606.73	\$139,167.00
Balance on hand, including funds . . . . .	50,662.22	63,964.12	91,800.38	35,133.53
GRAND TOTAL . . . . .	\$137,244.83	\$155,740.41	\$283,407.11	\$174,300.53

TABLE I. — Summary of Financial Transactions. Towns

RECEIPTS.	Sandwich POPULATION 1,524	Mendon POPULATION 1,504	West Newbury POPULATION 1,503	Tyngsborough POPULATION 1,495
REVENUE.	\$141,333.62	\$84,805.88	\$112,283.88	\$127,271.01
General . . . . .	120,763.13	70,724.33	87,824.56	107,252.72
<i>Taxes</i> . . . . .	91,878.84	47,141.25	56,035.41	68,776.02
Property, poll, and income . . . . .	86,082.12	43,298.80	53,077.57	65,818.18
Corporation, bank, etc. . . . .	5,796.72	3,842.45	2,957.84	2,957.84
<i>Licenses and permits</i> . . . . .	1,150.50	596.00	83.00	2,967.00
<i>Fines and forfeits</i> . . . . .	90.00	100.00	—	14.91
<i>Grants and gifts</i> . . . . .	26,852.79	22,887.08	31,582.26	33,393.62
For expenses . . . . .	26,852.79	22,887.08	31,346.41	33,393.62
For outlays . . . . .	—	—	235.85	—
<i>All other</i> . . . . .	791.00	—	123.89	2,101.17
Commercial . . . . .	20,570.49	14,081.55	24,459.32	20,018.29
<i>Special assessments</i> . . . . .	78.25	—	—	210.08
To meet expenses . . . . .	78.25	—	—	210.08
To meet outlays . . . . .	—	—	—	—
<i>Privileges</i> . . . . .	2,575.99	1,882.78	1,574.55	2,500.51
<i>Departmental</i> . . . . .	15,146.14	12,026.98	16,829.60	15,415.32
General government . . . . .	136.95	410.10	55.25	124.00
Protection of persons and property . . . . .	44.25	3.90	5.56	61.18
Health and sanitation . . . . .	—	290.79	—	281.44
Highways . . . . .	176.83	3,234.92	503.20	3,563.86
Charities . . . . .	14,532.28	8,040.10	13,237.26	10,074.21
Veterans' benefits . . . . .	—	20.00	120.00	565.00
Schools . . . . .	169.94	—	2,157.20	695.55
Libraries . . . . .	39.44	18.71	16.32	48.08
Recreation . . . . .	—	—	—	—
Unclassified . . . . .	46.45	8.46	734.81	2.00
<i>Public service enterprises</i> . . . . .	—	6.60	5,012.10	—
Electric light . . . . .	—	—	—	—
Water . . . . .	—	—	5,012.10	—
All other . . . . .	—	6.60	—	—
<i>Cemeteries</i> . . . . .	81.17	—	—	287.45
<i>Interest</i> . . . . .	2,688.94	165.19	1,043.07	1,604.93
On sinking funds . . . . .	—	—	—	—
On trust and investment funds . . . . .	1,639.88	165.19	418.45	863.51
All other . . . . .	1,049.06	—	624.62	741.42
NON-REVENUE.	\$35,287.82	\$6,171.86	\$13,066.81	\$54,706.41
Offsets to outlays . . . . .	—	—	—	2,785.00
<i>Departmental</i> . . . . .	—	—	—	2,785.00
<i>Public service enterprises</i> . . . . .	—	—	—	—
<i>Cemeteries</i> . . . . .	—	—	—	—
Municipal indebtedness . . . . .	—	—	500.00	28,000.00
<i>Loans, general purposes</i> . . . . .	—	—	—	—
<i>Loans, public service enterprises</i> . . . . .	—	—	500.00	—
<i>Loans, cemeteries</i> . . . . .	—	—	—	—
<i>Bonds refunded, current year</i> . . . . .	—	—	—	—
<i>Temporary loans (including revenue loans)</i> . . . . .	—	—	—	28,000.00
<i>Unpaid warrants or orders, current year</i> . . . . .	—	—	—	—
<i>Premiums</i> . . . . .	—	—	—	—
Transfers . . . . .	6,693.24	—	3,357.85	10,881.46
<i>From sinking funds</i> . . . . .	—	—	—	—
<i>All other</i> . . . . .	6,693.24	—	3,357.85	10,881.46
Refunds . . . . .	660.85	55.09	1.59	388.47
Agency, trust, and investment . . . . .	27,933.73	6,116.77	9,207.37	12,651.48
<i>Taxes and licenses for State</i> . . . . .	5,445.00	2,904.00	2,783.00	2,783.00
<i>Taxes for county</i> . . . . .	7,782.22	2,492.74	2,373.34	1,780.13
<i>Reimbursements for grade crossings</i> . . . . .	—	—	—	—
<i>Sinking and other permanent funds</i> . . . . .	14,125.81	224.23	3,643.63	7,602.35
<i>All other</i> . . . . .	580.70	495.80	407.40	486.00
RECAPITULATION.				
Revenue and offsets to outlays . . . . .	\$141,333.62	\$84,805.88	\$112,283.88	\$130,056.01
Premiums . . . . .	—	—	500.00	28,000.00
Municipal indebtedness . . . . .	—	—	—	—
Transfers and refunds . . . . .	7,354.09	55.09	3,359.44	11,269.93
Agency, trust, and investment . . . . .	27,933.73	6,116.77	9,207.37	12,651.48
Total receipts . . . . .	\$176,621.44	\$90,977.74	\$125,350.69	\$181,977.42
Balance on hand, including funds . . . . .	49,163.13	11,224.09	31,568.60	49,325.70
GRAND TOTAL . . . . .	\$225,784.57	\$102,201.83	\$156,919.29	\$231,303.12

## Graded According to Population of 1945 — Continued.

PAYMENTS.	Sandwich POPULATION 1,524	Mendon POPULATION 1,504	West Newbury POPULATION 1,503	Tyngsborough POPULATION 1,495
<b>Maintenance . . . . .</b>	<b>\$130,142.92</b>	<b>\$69,604.36</b>	<b>\$98,493.07</b>	<b>\$94,953.03</b>
<i>Departmental . . . . .</i>	<i>129,990.97</i>	<i>69,575.92</i>	<i>96,330.32</i>	<i>93,943.26</i>
General government . . . . .	13,705.62	5,471.60	5,931.19	6,065.25
Protection of persons and property . . . . .	8,677.54	2,759.31	3,962.22	7,428.55
Health and sanitation . . . . .	3,936.82	2,265.19	1,601.24	2,696.75
Highways . . . . .	20,060.97	15,039.30	13,344.23	17,107.64
Charities . . . . .	38,147.85	19,767.89	37,264.60	27,666.29
Veterans' benefits . . . . .	—	347.94	910.00	1,160.00
Schools . . . . .	34,677.92	21,852.57	29,640.46	29,337.15
Libraries . . . . .	3,004.43	826.90	787.14	1,416.20
Recreation . . . . .	301.37	179.71	156.29	62.83
Pensions . . . . .	—	—	—	—
Unclassified . . . . .	7,478.45	1,065.51	2,732.95	1,002.60
<i>Public service enterprises . . . . .</i>	<i>—</i>	<i>28.44</i>	<i>2,162.75</i>	<i>—</i>
Electric light . . . . .	—	—	—	—
Water . . . . .	—	—	2,162.75	—
All other . . . . .	—	28.44	—	—
<i>Cemeteries . . . . .</i>	<i>151.95</i>	<i>—</i>	<i>—</i>	<i>997.30</i>
<i>Administration of trust funds . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>12.47</i>
<b>Interest . . . . .</b>	<b>7.55</b>	<b>588.75</b>	<b>1,633.50</b>	<b>113.66</b>
<i>Loans, general purposes . . . . .</i>	<i>7.55</i>	<i>588.75</i>	<i>—</i>	<i>113.66</i>
<i>Loans, public service enterprises . . . . .</i>	<i>—</i>	<i>—</i>	<i>1,633.50</i>	<i>—</i>
<i>Loans, cemeteries . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays . . . . .</b>	<b>52.00</b>	<b>—</b>	<b>819.00</b>	<b>1,030.30</b>
<i>Departmental . . . . .</i>	<i>52.00</i>	<i>—</i>	<i>319.00</i>	<i>1,030.30</i>
General government . . . . .	—	—	—	—
Protection of persons and property . . . . .	—	—	—	590.00
Health and sanitation . . . . .	—	—	—	—
Highways . . . . .	—	—	—	175.00
Charities . . . . .	—	—	—	—
Schools . . . . .	52.00	—	319.00	209.35
Libraries . . . . .	—	—	—	55.95
Recreation . . . . .	—	—	—	—
Unclassified . . . . .	—	—	—	—
<i>Public service enterprises . . . . .</i>	<i>—</i>	<i>—</i>	<i>500.00</i>	<i>—</i>
Electric light . . . . .	—	—	—	—
Water . . . . .	—	—	500.00	—
All other . . . . .	—	—	—	—
<i>Cemeteries . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness . . . . .</b>	<b>3,786.70</b>	<b>2,550.00</b>	<b>3,000.00</b>	<b>27,002.34</b>
<i>From sinking funds . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources . . . . .</i>	<i>786.70</i>	<i>2,550.00</i>	<i>3,000.00</i>	<i>—</i>
<i>Bonds refunded, current year . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans) . . . . .</i>	<i>3,000.00</i>	<i>—</i>	<i>—</i>	<i>27,002.34</i>
<i>Warrants or orders, previous years . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers . . . . .</b>	<b>6,693.24</b>	<b>—</b>	<b>3,357.85</b>	<b>10,881.46</b>
<i>To sinking funds from revenue . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other . . . . .</i>	<i>6,693.24</i>	<i>—</i>	<i>3,357.85</i>	<i>10,881.46</i>
<b>Refunds . . . . .</b>	<b>660.85</b>	<b>55.09</b>	<b>1.59</b>	<b>388.47</b>
<b>Agency, trust, and investment . . . . .</b>	<b>31,523.10</b>	<b>6,093.67</b>	<b>11,576.37</b>	<b>22,608.53</b>
<i>Taxes and licenses for State . . . . .</i>	<i>5,445.00</i>	<i>2,904.00</i>	<i>2,783.00</i>	<i>2,783.00</i>
<i>Taxes for county . . . . .</i>	<i>7,782.22</i>	<i>2,492.74</i>	<i>2,373.34</i>	<i>1,780.13</i>
<i>Expenditures for grade crossings . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds . . . . .</i>	<i>17,715.18</i>	<i>193.93</i>	<i>6,010.83</i>	<i>17,559.40</i>
<i>All other . . . . .</i>	<i>580.70</i>	<i>503.00</i>	<i>409.20</i>	<i>486.00</i>
<b>RECAPITULATION.</b>				
Maintenance and interest . . . . .	\$130,150.47	\$70,193.11	\$100,126.57	\$95,066.69
Permanent debt (except from sinking funds) . . . . .	786.70	2,550.00	3,000.00	—
Sinking fund requirements from revenue . . . . .	—	—	—	—
Outlays . . . . .	52.00	—	819.00	1,030.30
Permanent debt from sinking funds . . . . .	—	—	—	—
Bonds refunded, current year . . . . .	—	—	—	—
Temporary loans . . . . .	3,000.00	—	—	27,002.34
Transfers (except to sinking funds) and refunds . . . . .	7,354.09	55.09	3,359.44	11,269.93
Agency, trust, and investment . . . . .	31,523.10	6,093.67	11,576.37	22,608.53
<b>Total payments . . . . .</b>	<b>\$172,866.36</b>	<b>\$78,891.87</b>	<b>\$118,881.38</b>	<b>\$156,977.79</b>
Balance on hand, including funds . . . . .	52,918.21	23,309.96	38,037.91	74,325.33
<b>GRAND TOTAL . . . . .</b>	<b>\$225,784.57</b>	<b>\$102,201.83</b>	<b>\$156,919.29</b>	<b>\$231,303.12</b>

TABLE I. — Summary of Financial Transactions. Towns

RECEIPTS.	West Brookfield POPULATION 1,457	Colrain POPULATION 1,455	Wenham POPULATION 1,406	Clarksburg POPULATION 1,401
REVENUE.	\$111,759.80	\$100,258.24	\$104,570.60	\$75,937.85
General . . . . .	79,805.01	89,967.89	92,112.04	65,734.20
<i>Taxes</i> . . . . .	48,684.15	48,278.24	78,096.94	39,487.77
Property, poll, and income . . . . .	45,021.78	39,163.40	69,995.01	28,849.19
Corporation, bank, etc. . . . .	3,662.37	9,114.84	8,101.93	10,638.58
<i>Licenses and permits</i> . . . . .	1,664.00	548.00	187.75	1,249.50
<i>Fines and forfeits</i> . . . . .	119.60	15.00	—	—
<i>Grants and gifts</i> . . . . .	28,862.26	41,126.65	13,827.35	24,996.93
For expenses . . . . .	28,589.47	41,126.65	13,827.35	24,996.93
For outlays . . . . .	272.79	—	—	—
<i>All other</i> . . . . .	475.00	—	—	—
Commercial . . . . .	31,954.79	10,290.35	12,458.56	10,203.65
<i>Special assessments</i> . . . . .	—	—	—	—
To meet expenses . . . . .	—	—	—	—
To meet outlays . . . . .	—	—	—	—
<i>Privileges</i> . . . . .	2,003.73	1,718.63	2,348.57	1,084.00
<i>Departmental</i> . . . . .	20,044.25	7,845.13	7,857.29	8,880.94
General government . . . . .	238.83	3.50	—	75.83
Protection of persons and property . . . . .	10.45	74.19	96.22	36.15
Health and sanitation . . . . .	—	—	276.34	—
Highways . . . . .	6,335.02	2,502.51	240.22	738.00
Charities . . . . .	11,694.51	4,360.14	6,686.96	7,550.48
Veterans' benefits . . . . .	—	20.00	375.00	50.00
Schools . . . . .	1,665.94	868.03	153.60	321.48
Libraries . . . . .	99.50	3.76	28.95	—
Recreation . . . . .	—	—	—	—
Unclassified . . . . .	—	13.00	—	109.00
<i>Public service enterprises</i> . . . . .	7,822.70	—	—	—
Electric light . . . . .	—	—	—	—
Water . . . . .	7,822.70	—	—	—
All other . . . . .	—	—	—	—
<i>Cemeteries</i> . . . . .	1,228.35	—	828.80	120.00
<i>Interest</i> . . . . .	855.76	726.59	1,423.90	118.71
On sinking funds . . . . .	—	—	—	—
On trust and investment funds . . . . .	654.11	646.50	1,101.34	—
All other . . . . .	201.65	80.09	322.56	118.71
NON-REVENUE.	\$12,777.50	\$12,160.40	\$28,767.12	\$15,557.44
Offsets to outlays . . . . .	750.00	—	—	199.35
<i>Departmental</i> . . . . .	750.00	—	—	199.35
<i>Public service enterprises</i> . . . . .	—	—	—	—
<i>Cemeteries</i> . . . . .	—	—	—	—
Municipal indebtedness . . . . .	—	—	—	—
<i>Loans, general purposes</i> . . . . .	—	—	—	—
<i>Loans, public service enterprises</i> . . . . .	—	—	—	—
<i>Loans, cemeteries</i> . . . . .	—	—	—	—
<i>Bonds refunded, current year</i> . . . . .	—	—	—	—
<i>Temporary loans (including revenue loans)</i> . . . . .	—	—	—	—
<i>Unpaid warrants or orders, current year</i> . . . . .	—	—	—	—
<i>Premiums</i> . . . . .	—	—	—	—
Transfers . . . . .	654.11	499.97	7,783.55	8,003.60
From sinking funds . . . . .	—	—	—	—
All other . . . . .	654.11	499.97	7,783.55	8,003.60
Refunds . . . . .	108.63	576.05	71.39	120.43
Agency, trust, and investment . . . . .	11,264.76	11,084.38	20,912.18	7,234.06
<i>Taxes and licenses for State</i> . . . . .	2,904.00	3,116.00	7,623.00	1,694.00
<i>Taxes for county</i> . . . . .	2,492.74	3,947.03	6,500.88	1,254.23
<i>Reimbursements for grade crossings</i> . . . . .	—	—	—	—
<i>Sinking and other permanent funds</i> . . . . .	5,541.02	3,586.95	6,298.90	3,919.83
All other . . . . .	327.00	404.40	489.40	366.00
RECAPITULATION.				
Revenue and offsets to outlays . . . . .	\$112,509.80	\$100,258.24	\$104,570.60	\$76,137.20
Premiums . . . . .	—	—	—	—
Municipal indebtedness . . . . .	—	—	—	—
Transfers and refunds . . . . .	762.74	1,076.02	7,854.94	8,124.03
Agency, trust, and investment . . . . .	11,264.76	11,084.38	20,912.18	7,234.06
Total receipts . . . . .	\$124,537.30	\$112,418.64	\$133,337.72	\$91,495.29
Balance on hand, including funds . . . . .	51,214.57	52,094.88	64,995.41	13,543.41
GRAND TOTAL . . . . .	\$175,751.87	\$164,513.52	\$198,333.13	\$105,038.70



## Graded According to Population of 1945 — Continued.

PAYMENTS.	West Brookfield POPULATION 1,457	Colrain POPULATION 1,455	Wenham POPULATION 1,406	Clarksburg POPULATION 1,401
Maintenance . . . . .	\$193,235.03	\$84,812.91	\$83,450.65	\$57,735.20
<i>Departmental</i> . . . . .	95,973.84	84,697.91	81,942.29	57,568.89
General government . . . . .	6,193.71	3,686.71	9,073.98	3,563.18
Protection of persons and property . . . . .	4,275.94	1,224.78	5,154.09	1,145.36
Health and sanitation . . . . .	1,798.61	2,142.75	4,501.54	417.24
Highways . . . . .	23,346.94	21,761.34	12,575.57	8,126.89
Charities . . . . .	26,663.57	15,740.48	16,250.81	18,988.87
Veterans' benefits . . . . .	—	178.50	480.00	524.68
Schools . . . . .	30,382.52	37,890.94	30,397.53	24,178.57
Libraries . . . . .	1,758.39	927.05	1,767.13	74.81
Recreation . . . . .	584.21	88.02	372.91	45.84
Pensions . . . . .	—	—	—	—
Unclassified . . . . .	969.95	1,057.34	1,368.73	503.45
<i>Public service enterprises</i> . . . . .	6,129.55	—	—	—
Electric light . . . . .	—	—	—	—
Water . . . . .	6,129.55	—	—	—
All other . . . . .	—	—	—	—
<i>Cemeteries</i> . . . . .	1,131.64	115.00	1,508.36	166.31
<i>Administration of trust funds</i> . . . . .	—	—	—	—
Interest . . . . .	—	—	—	144.17
<i>Loans, general purposes</i> . . . . .	—	—	—	144.17
<i>Loans, public service enterprises</i> . . . . .	—	—	—	—
<i>Loans, cemeteries</i> . . . . .	—	—	—	—
Outlays . . . . .	5,292.34	29.22	701.87	1,785.72
<i>Departmental</i> . . . . .	1,618.74	29.22	701.87	1,785.72
General government . . . . .	—	—	—	—
Protection of persons and property . . . . .	429.50	—	—	—
Health and sanitation . . . . .	—	—	—	—
Highways . . . . .	189.24	—	224.12	1,275.72
Charities . . . . .	—	—	—	—
Schools . . . . .	—	29.22	—	510.00
Libraries . . . . .	—	—	—	—
Recreation . . . . .	1,000.00	—	—	—
Unclassified . . . . .	—	—	477.75	—
<i>Public service enterprises</i> . . . . .	3,490.00	—	—	—
Electric light . . . . .	—	—	—	—
Water . . . . .	3,490.00	—	—	—
All other . . . . .	—	—	—	—
<i>Cemeteries</i> . . . . .	183.60	—	—	—
Municipal indebtedness . . . . .	—	6,000.00	—	4,000.00
<i>From sinking funds</i> . . . . .	—	—	—	—
<i>From revenue and other sources</i> . . . . .	—	—	—	2,000.00
<i>Bonds refunded, current year</i> . . . . .	—	—	—	—
<i>Temporary loans (including revenue loans)</i> . . . . .	—	6,000.00	—	2,000.00
<i>Warrants or orders, previous years</i> . . . . .	—	—	—	—
Transfers . . . . .	654.11	499.97	7,783.55	8,003.60
<i>To sinking funds from revenue</i> . . . . .	—	—	—	—
<i>All other</i> . . . . .	654.11	499.97	7,783.55	8,003.60
Refunds . . . . .	108.63	576.05	71.39	120.43
Agency, trust, and investment . . . . .	11,264.76	11,110.96	27,935.02	15,237.66
<i>Taxes and licenses for State</i> . . . . .	2,904.00	3,146.00	7,623.00	1,694.00
<i>Taxes for county</i> . . . . .	2,492.74	3,947.03	6,500.88	1,254.23
<i>Expenditures for grade crossings</i> . . . . .	—	—	—	—
<i>Sinking and other permanent funds</i> . . . . .	5,541.02	3,607.58	13,326.54	11,923.43
<i>All other</i> . . . . .	327.00	410.35	484.60	366.00
RECAPITULATION.				
Maintenance and interest . . . . .	\$103,235.03	\$84,812.91	\$83,450.65	\$57,879.37
Permanent debt (except from sinking funds) . . . . .	—	—	—	2,000.00
Sinking fund requirements from revenue . . . . .	—	—	—	—
Outlays . . . . .	5,292.34	29.22	701.87	1,785.72
Permanent debt from sinking funds . . . . .	—	—	—	—
Bonds refunded, current year . . . . .	—	—	—	—
Temporary loans . . . . .	—	6,000.00	—	2,000.00
Transfers (except to sinking funds) and refunds . . . . .	762.74	1,076.02	7,854.94	8,124.03
Agency, trust, and investment . . . . .	11,264.76	11,110.96	27,935.02	15,237.66
Total payments . . . . .	\$120,554.87	\$103,029.11	\$119,942.48	\$87,026.78
Balance on hand, including funds . . . . .	55,197.00	61,484.41	78,890.65	18,011.92
GRAND TOTAL . . . . .	\$175,751.87	\$164,513.52	\$198,833.13	\$105,038.70

TABLE I. — Summary of Financial Transactions. Towns

RECEIPTS.	Brookfield POPULATION 1,390	Carver POPULATION 1,383	Oak Bluffs POPULATION 1,345	Stow POPULATION 1,337
<b>REVENUE.</b>	<b>\$96,487.08</b>	<b>\$107,251.85</b>	<b>\$233,963.86</b>	<b>\$90,384.41</b>
General . . . . .	76,228.02	93,123.65	178,863.60	74,081.96
<i>Taxes</i> . . . . .	55,738.55	65,891.03	148,832.49	51,655.15
Property, poll, and income . . . . .	47,198.52	60,061.47	139,141.99	46,933.13
Corporation, bank, etc. . . . .	8,540.03	5,829.56	9,690.50	4,722.02
<i>Licenses and permits</i> . . . . .	1,200.00	51.50	3,317.00	75.00
<i>Fines and forfeits</i> . . . . .	10.00	—	19.00	—
<i>Grants and gifts</i> . . . . .	19,254.47	27,181.12	26,482.11	22,351.81
For expenses . . . . .	19,254.47	27,181.12	26,482.11	22,351.81
For outlays . . . . .	—	—	—	—
<i>All other</i> . . . . .	25.00	—	213.00	—
Commercial . . . . .	20,259.96	14,128.20	55,100.26	16,302.45
<i>Special assessments</i> . . . . .	—	—	—	123.50
To meet expenses . . . . .	—	—	—	123.50
To meet outlays . . . . .	—	—	—	—
<i>Privileges</i> . . . . .	1,659.80	2,140.19	2,886.01	1,664.74
<i>Departmental</i> . . . . .	11,024.43	11,170.36	18,236.33	11,404.95
General government . . . . .	223.00	20.64	—	92.72
Protection of persons and property . . . . .	633.87	40.07	292.90	42.58
Health and sanitation . . . . .	40.00	173.82	743.75	—
Highways . . . . .	3,493.71	483.26	93.50	2,731.58
Charities . . . . .	6,218.52	8,322.31	16,653.19	7,829.40
Veterans' benefits . . . . .	210.15	—	230.00	255.00
Schools . . . . .	141.36	2,117.81	—	410.67
Libraries . . . . .	63.82	6.05	187.99	43.00
Recreation . . . . .	—	—	35.00	—
Unclassified . . . . .	—	6.40	—	—
<i>Public service enterprises</i> . . . . .	4,880.44	—	31,669.74	—
Electric light . . . . .	—	—	—	—
Water . . . . .	4,880.44	—	31,669.74	—
All other . . . . .	—	—	—	—
<i>Cemeteries</i> . . . . .	1,320.86	621.03	257.84	191.90
<i>Interest</i> . . . . .	1,373.53	196.62	2,050.34	2,917.36
On sinking funds . . . . .	—	—	—	—
On trust and investment funds . . . . .	929.51	45.69	264.92	2,721.07
All other . . . . .	444.02	150.93	1,785.42	196.29
<b>NON-REVENUE.</b>	<b>\$31,846.55</b>	<b>\$22,569.52</b>	<b>\$257,919.83</b>	<b>\$20,290.14</b>
Offsets to outlays . . . . .	—	450.00	150.00	—
<i>Departmental</i> . . . . .	—	450.00	150.00	—
<i>Public service enterprises</i> . . . . .	—	—	—	—
<i>Cemeteries</i> . . . . .	—	—	—	—
Municipal indebtedness . . . . .	21,600.00	—	232,157.40	—
<i>Loans, general purposes</i> . . . . .	1,600.00	—	—	—
<i>Loans, public service enterprises</i> . . . . .	—	—	230,000.00	—
<i>Loans, cemeteries</i> . . . . .	—	—	—	—
<i>Bonds refunded, current year</i> . . . . .	—	—	—	—
<i>Temporary loans (including revenue loans)</i> . . . . .	20,000.00	—	—	—
<i>Unpaid warrants or orders, current year</i> . . . . .	—	—	—	—
<i>Premiums</i> . . . . .	—	—	2,157.40	—
Transfers . . . . .	293.75	10,188.99	478.30	11,869.90
<i>From sinking funds</i> . . . . .	—	—	—	—
<i>All other</i> . . . . .	293.75	10,188.99	478.30	11,869.90
Refunds . . . . .	186.51	143.22	689.05	4.54
Agency, trust, and investment . . . . .	9,766.29	11,787.31	24,445.08	8,415.70
<i>Taxes and licenses for State</i> . . . . .	2,783.00	5,445.00	9,075.00	2,662.00
<i>Taxes for county</i> . . . . .	2,388.88	4,687.95	9,743.57	1,702.74
<i>Reimbursements for grade crossings</i> . . . . .	—	—	—	—
<i>Sinking and other permanent funds</i> . . . . .	4,291.41	882.91	5,440.66	3,612.56
<i>All other</i> . . . . .	303.00	771.45	185.85	438.40
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays . . . . .	\$96,487.08	\$107,701.85	\$234,113.86	\$90,384.41
Premiums . . . . .	—	—	2,157.40	—
Municipal indebtedness . . . . .	21,600.00	—	230,000.00	—
Transfers and refunds . . . . .	480.26	10,332.21	1,167.35	11,874.44
Agency, trust, and investment . . . . .	9,766.29	11,787.31	24,445.08	8,415.70
<b>Total receipts . . . . .</b>	<b>\$128,333.63</b>	<b>\$129,821.37</b>	<b>\$491,883.69</b>	<b>\$110,674.55</b>
Balance on hand, including funds . . . . .	9,685.19	63,686.45	55,496.80	40,708.95
<b>GRAND TOTAL . . . . .</b>	<b>\$138,018.82</b>	<b>\$193,507.82</b>	<b>\$547,380.49</b>	<b>\$151,383.50</b>

## Graded According to Population of 1945 — Continued.

PAYMENTS.	Brookfield POPULATION 1,390	Carver POPULATION 1,383	Oak Bluffs POPULATION 1,345	Stow POPULATION 1,337
<b>Maintenance . . . . .</b>	<b>\$84,442.62</b>	<b>\$99,243.02</b>	<b>\$162,738.90</b>	<b>\$78,214.19</b>
<i>Departmental . . . . .</i>	<i>78,958.56</i>	<i>97,948.80</i>	<i>150,959.67</i>	<i>77,532.93</i>
General government . . . . .	5,509.13	6,087.88	11,449.88	4,313.81
Protection of persons and property . . . . .	3,906.93	5,006.11	22,701.58	3,161.93
Health and sanitation . . . . .	2,342.77	3,494.22	9,855.31	2,665.31
Highways . . . . .	18,215.56	19,770.07	18,501.38	18,033.85
Charities . . . . .	16,085.38	22,216.02	46,971.03	20,268.71
Veterans' benefits . . . . .	61.41	—	208.00	252.00
Schools . . . . .	28,429.33	39,430.77	31,174.89	26,689.12
Libraries . . . . .	1,533.06	624.94	1,585.89	739.04
Recreation . . . . .	394.66	450.75	5,668.02	163.74
Pensions . . . . .	—	—	—	—
Unclassified . . . . .	2,480.33	868.04	2,843.69	1,245.47
<i>Public service enterprises . . . . .</i>	<i>3,391.62</i>	<i>—</i>	<i>10,681.20</i>	<i>—</i>
Electric light . . . . .	—	—	—	—
Water . . . . .	3,391.62	—	10,681.20	—
All other . . . . .	—	—	—	—
<i>Cemeteries . . . . .</i>	<i>2,092.44</i>	<i>1,294.22</i>	<i>1,098.03</i>	<i>647.61</i>
<i>Administration of trust funds . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>33.60</i>
<b>Interest . . . . .</b>	<b>315.55</b>	<b>2.50</b>	<b>2,458.07</b>	<b>—</b>
<i>Loans, general purposes . . . . .</i>	<i>184.30</i>	<i>2.50</i>	<i>1,020.57</i>	<i>—</i>
<i>Loans, public service enterprises . . . . .</i>	<i>131.25</i>	<i>—</i>	<i>1,437.50</i>	<i>—</i>
<i>Loans, cemeteries . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays . . . . .</b>	<b>2,416.36</b>	<b>1,231.58</b>	<b>230,781.29</b>	<b>740.95</b>
<i>Departmental . . . . .</i>	<i>2,215.16</i>	<i>1,231.58</i>	<i>781.29</i>	<i>740.95</i>
General government . . . . .	—	—	—	—
Protection of persons and property . . . . .	—	1,185.03	—	—
Health and sanitation . . . . .	—	—	—	—
Highways . . . . .	—	—	460.21	400.00
Charities . . . . .	—	—	—	46.50
Schools . . . . .	215.16	46.55	—	294.45
Libraries . . . . .	—	—	—	—
Recreation . . . . .	—	—	321.08	—
Unclassified . . . . .	2,000.00	—	—	—
<i>Public service enterprises . . . . .</i>	<i>—</i>	<i>—</i>	<i>230,000.00</i>	<i>—</i>
Electric light . . . . .	—	—	—	—
Water . . . . .	—	—	230,000.00	—
All other . . . . .	—	—	—	—
<i>Cemeteries . . . . .</i>	<i>201.20</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness . . . . .</b>	<b>26,620.00</b>	<b>2,500.00</b>	<b>12,264.70</b>	<b>—</b>
<i>From sinking funds . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources . . . . .</i>	<i>3,420.00</i>	<i>500.00</i>	<i>12,264.70</i>	<i>—</i>
<i>Bonds refunded, current year . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans) . . . . .</i>	<i>23,200.00</i>	<i>2,000.00</i>	<i>—</i>	<i>—</i>
<i>Warrants or orders, previous years . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers . . . . .</b>	<b>293.75</b>	<b>10,188.99</b>	<b>478.30</b>	<b>11,869.90</b>
<i>To sinking funds from revenue . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other . . . . .</i>	<i>293.75</i>	<i>10,188.99</i>	<i>478.30</i>	<i>11,869.90</i>
<b>Refunds . . . . .</b>	<b>186.51</b>	<b>143.22</b>	<b>689.05</b>	<b>4.54</b>
<b>Agency, trust, and investment . . . . .</b>	<b>10,379.55</b>	<b>21,341.89</b>	<b>23,812.92</b>	<b>18,643.15</b>
<i>Taxes and licenses for State . . . . .</i>	<i>2,783.00</i>	<i>5,445.00</i>	<i>9,075.00</i>	<i>2,662.00</i>
<i>Taxes for county . . . . .</i>	<i>2,388.88</i>	<i>4,687.95</i>	<i>9,743.57</i>	<i>1,702.74</i>
<i>Expenditures for grade crossings . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds . . . . .</i>	<i>4,904.67</i>	<i>10,779.74</i>	<i>4,808.50</i>	<i>13,840.01</i>
<i>All other . . . . .</i>	<i>303.00</i>	<i>429.20</i>	<i>185.85</i>	<i>438.40</i>
<b>RECAPITULATION.</b>				
Maintenance and interest . . . . .	\$84,758.17	\$99,245.52	\$165,196.97	\$78,214.19
Permanent debt (except from sinking funds) . . . . .	3,420.00	500.00	12,264.70	—
Sinking fund requirements from revenue . . . . .	—	—	—	—
Outlays . . . . .	2,416.36	1,231.58	230,781.29	740.95
Permanent debt from sinking funds . . . . .	—	—	—	—
Bonds refunded, current year . . . . .	—	—	—	—
Temporary loans . . . . .	23,200.00	2,000.00	—	—
Transfers (except to sinking funds) and refunds . . . . .	480.26	10,332.21	1,167.35	11,874.44
Agency, trust, and investment . . . . .	10,379.55	21,341.89	23,812.92	18,643.15
<b>Total payments . . . . .</b>	<b>\$124,654.34</b>	<b>\$134,651.20</b>	<b>\$433,223.23</b>	<b>\$109,472.73</b>
<i>Balance on hand, including funds . . . . .</i>	<i>13,364.48</i>	<i>58,856.62</i>	<i>114,157.26</i>	<i>41,910.77</i>
<b>GRAND TOTAL . . . . .</b>	<b>\$138,018.82</b>	<b>\$193,507.82</b>	<b>\$547,380.49</b>	<b>\$151,383.50</b>

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Erving POPULATION 1,315	Boylston POPULATION 1,313	Edgartown POPULATION 1,296	Hinsdale POPULATION 1,276
REVENUE.	\$88,883.34	\$118,731.93	\$130,055.50	\$103,853.12
General . . . . .	77,765.56	77,105.62	114,782.51	85,031.92
<i>Taxes</i> . . . . .	58,957.42	50,672.60	94,533.79	51,287.91
Property, poll, and income . . . . .	36,985.36	48,743.57	84,561.05	49,231.04
Corporation, bank, etc. . . . .	21,972.06	1,929.03	9,972.74	2,056.87
<i>Licenses and permits</i> . . . . .	502.50	28.00	2,139.50	477.00
<i>Fines and forfeits</i> . . . . .	—	100.00	2.00	438.75
<i>Grants and gifts</i> . . . . .	18,305.64	26,105.02	18,107.22	32,828.26
For expenses . . . . .	18,305.64	26,105.02	18,107.22	32,828.26
For outlays . . . . .	—	—	—	—
<i>All other</i> . . . . .	—	200.00	—	—
Commercial . . . . .	11,117.78	41,626.31	15,272.99	18,821.20
<i>Special assessments</i> . . . . .	140.55	—	—	—
To meet expenses . . . . .	—	—	—	—
To meet outlays . . . . .	140.55	—	—	—
<i>Privileges</i> . . . . .	1,223.12	1,730.99	1,682.24	1,338.53
<i>Departmental</i> . . . . .	9,382.62	16,769.04	10,942.47	16,744.91
General government . . . . .	450.68	136.05	2.00	13.40
Protection of persons and property . . . . .	13.53	3.20	118.51	11.74
Health and sanitation . . . . .	—	95.07	27.86	—
Highways . . . . .	1,093.60	9,441.92	280.00	1,049.23
Charities . . . . .	6,310.36	6,232.78	10,037.02	14,601.61
Veterans' benefits . . . . .	390.00	120.00	—	—
Schools . . . . .	985.72	270.00	1.50	1,060.93
Libraries . . . . .	8.55	30.38	475.58	—
Recreation . . . . .	—	—	—	—
Unclassified . . . . .	130.18	439.64	—	8.00
<i>Public service enterprises</i> . . . . .	—	21,790.56	—	—
Electric light . . . . .	—	21,790.06	—	—
Water . . . . .	—	—	—	—
All other . . . . .	—	.50	—	—
<i>Cemeteries</i> . . . . .	61.50	677.75	613.38	222.00
<i>Interest</i> . . . . .	309.99	657.97	2,034.90	515.76
On sinking funds . . . . .	—	—	—	—
On trust and investment funds . . . . .	37.34	357.50	1,624.42	—
All other . . . . .	272.65	300.47	410.48	515.76
NON-REVENUE.	\$31,743.42	\$33,732.41	\$36,612.24	\$29,488.73
Offsets to outlays . . . . .	—	—	600.00	—
<i>Departmental</i> . . . . .	—	—	600.00	—
<i>Public service enterprises</i> . . . . .	—	—	—	—
<i>Cemeteries</i> . . . . .	—	—	—	—
Municipal indebtedness . . . . .	—	14,638.76	—	15,100.00
<i>Loans, general purposes</i> . . . . .	—	—	—	—
<i>Loans, public service enterprises</i> . . . . .	—	—	—	—
<i>Loans, cemeteries</i> . . . . .	—	—	—	—
<i>Bonds refunded, current year</i> . . . . .	—	—	—	—
<i>Temporary loans (including revenue loans)</i> . . . . .	—	14,638.76	—	15,100.00
<i>Unpaid warrants or orders, current year</i> . . . . .	—	—	—	—
<i>Premiums</i> . . . . .	—	—	—	—
Transfers . . . . .	15,014.04	7,333.12	11,815.80	9,000.00
<i>From sinking funds</i> . . . . .	—	—	—	—
<i>All other</i> . . . . .	15,014.04	7,333.12	11,815.80	9,000.00
Refunds . . . . .	43.94	97.08	181.73	14.52
Agency, trust, and investment . . . . .	16,685.44	11,663.45	24,014.71	5,374.21
<i>Taxes and licenses for State</i> . . . . .	4,598.00	1,815.00	9,075.00	1,815.00
<i>Taxes for county</i> . . . . .	5,768.73	1,557.96	9,743.57	1,343.81
<i>Reimbursements for grade crossings</i> . . . . .	—	—	—	—
<i>Sinking and other permanent funds</i> . . . . .	5,648.50	7,924.49	4,856.74	1,818.80
<i>All other</i> . . . . .	670.21	366.00	339.40	396.60
RECAPITULATION.				
Revenue and offsets to outlays . . . . .	\$88,883.34	\$118,731.93	\$130,055.50	\$103,853.12
Premiums . . . . .	—	—	—	—
Municipal indebtedness . . . . .	—	14,638.76	—	15,100.00
Transfers and refunds . . . . .	15,057.98	7,430.20	11,997.53	9,014.52
Agency, trust, and investment . . . . .	16,685.44	11,663.45	24,014.71	5,374.21
Total receipts . . . . .	\$120,626.76	\$152,464.34	\$166,667.74	\$133,341.85
Balance on hand, including funds . . . . .	64,404.43	53,651.78	48,443.18	17,794.75
GRAND TOTAL . . . . .	\$185,031.19	\$206,116.12	\$215,110.92	\$151,136.60



## Graded According to Population of 1945 — Continued.

PAYMENTS.	Erving POPULATION 1,315	Boylston POPULATION 1,313	Edgartown POPULATION 1,296	Hinsdale POPULATION 1,276
<b>Maintenance . . . . .</b>	<b>\$74,911.70</b>	<b>\$101,029.27</b>	<b>\$108,353.43</b>	<b>\$87,489.30</b>
<i>Departmental . . . . .</i>	<i>74,556.12</i>	<i>82,165.36</i>	<i>106,800.05</i>	<i>87,409.99</i>
General government . . . . .	6,942.41	5,162.17	9,891.96	4,043.66
Protection of persons and property . . . . .	2,547.59	2,814.94	13,605.91	1,308.04
Health and sanitation . . . . .	2,208.38	1,979.76	3,084.39	272.46
Highways . . . . .	8,548.55	26,563.88	9,204.27	17,601.40
Charities . . . . .	14,478.94	14,097.41	29,210.60	33,608.58
Veterans' benefits . . . . .	2,953.14	1,095.25	—	373.66
Schools . . . . .	34,270.09	27,702.99	35,974.57	28,648.24
Libraries . . . . .	980.99	1,337.62	3,412.42	323.27
Recreation . . . . .	287.26	208.13	531.91	45.08
Pensions . . . . .	—	—	—	—
Unclassified . . . . .	1,338.77	1,203.21	1,884.02	1,185.60
<i>Public service enterprises . . . . .</i>	<i>—</i>	<i>17,462.18</i>	<i>—</i>	<i>—</i>
Electric light . . . . .	—	17,458.18	—	—
Water . . . . .	—	—	—	—
All other . . . . .	—	4.00	—	—
<i>Cemeteries . . . . .</i>	<i>355.58</i>	<i>1,401.73</i>	<i>1,553.38</i>	<i>79.31</i>
<i>Administration of trust funds . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Interest . . . . .</b>	<b>—</b>	<b>526.39</b>	<b>170.00</b>	<b>423.66</b>
<i>Loans, general purposes . . . . .</i>	<i>—</i>	<i>526.39</i>	<i>170.00</i>	<i>423.66</i>
<i>Loans, public service enterprises . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays . . . . .</b>	<b>3,658.44</b>	<b>1,477.69</b>	<b>—</b>	<b>434.01</b>
<i>Departmental . . . . .</i>	<i>3,658.44</i>	<i>819.88</i>	<i>—</i>	<i>434.01</i>
General government . . . . .	—	—	—	—
Protection of persons and property . . . . .	—	—	—	—
Health and sanitation . . . . .	1,444.00	—	—	—
Highways . . . . .	1,388.70	181.50	—	—
Charities . . . . .	—	—	—	—
Schools . . . . .	25.74	638.38	—	434.01
Libraries . . . . .	—	—	—	—
Recreation . . . . .	800.00	—	—	—
Unclassified . . . . .	—	—	—	—
<i>Public service enterprises . . . . .</i>	<i>—</i>	<i>657.81</i>	<i>—</i>	<i>—</i>
Electric light . . . . .	—	657.81	—	—
Water . . . . .	—	—	—	—
All other . . . . .	—	—	—	—
<i>Cemeteries . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness . . . . .</b>	<b>—</b>	<b>15,233.89</b>	<b>7,300.00</b>	<b>17,300.00</b>
<i>From sinking funds . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources . . . . .</i>	<i>—</i>	<i>2,875.00</i>	<i>7,300.00</i>	<i>2,200.00</i>
<i>Bonds refunded, current year . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans) . . . . .</i>	<i>—</i>	<i>12,358.89</i>	<i>—</i>	<i>15,100.00</i>
<i>Warrants or orders, previous years . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers . . . . .</b>	<b>15,014.04</b>	<b>7,333.12</b>	<b>11,815.80</b>	<b>9,000.00</b>
<i>To sinking funds from revenue . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other . . . . .</i>	<i>15,014.04</i>	<i>7,333.12</i>	<i>11,815.80</i>	<i>9,000.00</i>
<b>Refunds . . . . .</b>	<b>43.94</b>	<b>97.08</b>	<b>181.73</b>	<b>14.52</b>
<b>Agency, trust, and investment . . . . .</b>	<b>32,972.05</b>	<b>16,747.43</b>	<b>34,970.03</b>	<b>14,398.61</b>
<i>Taxes and licenses for State . . . . .</i>	<i>4,598.00</i>	<i>1,815.00</i>	<i>9,075.00</i>	<i>1,815.00</i>
<i>Taxes for county . . . . .</i>	<i>5,768.73</i>	<i>1,557.96</i>	<i>9,743.57</i>	<i>1,343.81</i>
<i>Expenditures for grade crossings . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds . . . . .</i>	<i>21,935.11</i>	<i>13,013.87</i>	<i>15,812.06</i>	<i>10,845.00</i>
<i>All other . . . . .</i>	<i>670.21</i>	<i>360.60</i>	<i>339.40</i>	<i>394.80</i>
<b>RECAPITULATION.</b>				
Maintenance and interest . . . . .	\$74,911.70	\$101,555.66	\$108,523.43	\$87,912.96
Permanent debt (except from sinking funds) . . . . .	—	2,875.00	7,300.00	2,200.00
Sinking fund requirements from revenue . . . . .	—	—	—	—
Outlays . . . . .	3,658.44	1,477.69	—	434.01
Permanent debt from sinking funds . . . . .	—	—	—	—
Bonds refunded, current year . . . . .	—	—	—	—
Temporary loans . . . . .	—	12,358.89	—	15,100.00
Transfers (except to sinking funds) and refunds . . . . .	15,057.98	7,430.20	11,997.53	9,014.52
Agency, trust, and investment . . . . .	32,972.05	16,747.43	34,970.03	14,398.61
<b>Total payments . . . . .</b>	<b>\$126,600.17</b>	<b>\$142,444.87</b>	<b>\$162,790.99</b>	<b>\$129,060.10</b>
Balance on hand, including funds . . . . .	58,431.02	63,671.25	52,319.93	22,076.50
<b>GRAND TOTAL . . . . .</b>	<b>\$185,031.19</b>	<b>\$206,116.12</b>	<b>\$215,110.92</b>	<b>\$151,136.60</b>

TABLE I. — Summary of Financial Transactions. Towns

RECEIPTS.	Chester POPULATION 1,252	Huntington POPULATION 1,242	Russell POPULATION 1,221	Berkley POPULATION 1,182
REVENUE.	\$137,649.69	\$75,282.39	\$123,353.50	\$79,059.41
General . . . . .	77,766.76	61,475.59	103,576.25	64,833.88
<i>Taxes</i> . . . . .	51,051.84	43,493.60	88,408.12	38,549.81
Property, poll, and income . . . . .	44,916.28	40,616.41	35,528.94	36,291.34
Corporation, bank, etc. . . . .	6,135.56	2,877.19	52,876.18	2,258.47
<i>Licenses and permits</i> . . . . .	1,659.50	1,476.50	2,865.08	253.50
<i>Fines and forfeits</i> . . . . .	301.00	170.00	90.00	—
<i>Grants and gifts</i> . . . . .	24,304.42	16,335.49	12,216.05	26,010.57
For expenses . . . . .	24,304.42	16,335.49	12,216.05	26,010.57
For outlays . . . . .	—	—	—	—
All other . . . . .	450.00	—	—	20.00
Commercial . . . . .	59,882.93	13,806.80	19,777.25	14,225.53
<i>Special assessments</i> . . . . .	—	—	—	148.00
To meet expenses . . . . .	—	—	—	148.00
To meet outlays . . . . .	—	—	—	—
<i>Privileges</i> . . . . .	1,246.03	1,433.09	1,302.98	1,301.32
<i>Departmental</i> . . . . .	15,713.74	10,655.35	4,202.68	12,295.89
General government . . . . .	587.95	126.95	52.36	12.44
Protection of persons and property . . . . .	49.67	39.03	25.86	43.00
Health and sanitation . . . . .	—	89.29	—	—
Highways . . . . .	2,031.98	1,627.17	1,000.31	3,999.20
Charities . . . . .	7,609.86	5,181.62	3,108.95	7,498.10
Veterans' benefits . . . . .	—	295.00	—	—
Schools . . . . .	5,367.14	3,280.62	—	743.15
Libraries . . . . .	46.99	15.32	15.20	—
Recreation . . . . .	—	—	—	—
Unclassified . . . . .	20.15	.35	—	—
<i>Public service enterprises</i> . . . . .	42,376.36	—	13,582.31	—
Electric light . . . . .	36,865.12	—	8,080.04	—
Water . . . . .	5,511.24	—	5,502.27	—
All other . . . . .	—	—	—	—
<i>Cemeteries</i> . . . . .	78.66	—	374.87	79.70
<i>Interest</i> . . . . .	468.14	1,718.36	314.41	400.62
On sinking funds . . . . .	—	—	—	—
On trust and investment funds . . . . .	19.03	1,243.37	85.34	57.43
All other . . . . .	449.11	474.99	229.07	343.19
NON-REVENUE.	\$11,275.99	\$22,867.38	\$34,913.71	\$6,576.48
Offsets to outlays . . . . .	—	—	299.65	—
<i>Departmental</i> . . . . .	—	—	200.00	—
<i>Public service enterprises</i> . . . . .	—	—	99.65	—
<i>Cemeteries</i> . . . . .	—	—	—	—
Municipal indebtedness . . . . .	2,000.00	5,550.00	—	115.96
<i>Loans, general purposes</i> . . . . .	—	—	—	—
<i>Loans, public service enterprises</i> . . . . .	—	—	—	—
<i>Loans, cemeteries</i> . . . . .	—	—	—	—
<i>Bonds refunded, current year</i> . . . . .	—	—	—	—
<i>Temporary loans (including revenue loans)</i> . . . . .	2,000.00	5,550.00	—	—
<i>Unpaid warrants or orders, current year</i> . . . . .	—	—	—	115.96
<i>Premiums</i> . . . . .	—	—	—	—
Transfers . . . . .	2.00	9,642.18	10,187.35	—
<i>From sinking funds</i> . . . . .	—	—	—	—
All other . . . . .	2.00	9,642.18	10,187.35	—
Refunds . . . . .	—	105.38	5,563.38	191.57
Agency, trust, and investment . . . . .	9,273.99	7,569.82	18,863.33	6,268.95
<i>Taxes and licenses for State</i> . . . . .	2,662.00	2,057.00	8,228.00	1,815.00
<i>Taxes for county</i> . . . . .	1,981.43	3,001.32	6,124.41	1,635.43
<i>Reimbursements for grade crossings</i> . . . . .	—	—	—	—
<i>Sinking and other permanent funds</i> . . . . .	4,445.16	2,236.10	4,191.12	2,554.72
All other . . . . .	185.40	275.40	\$19.80	263.80
RECAPITULATION.				
Revenue and offsets to outlays . . . . .	\$137,649.69	\$75,282.39	\$123,653.15	\$79,059.41
Premiums . . . . .	—	—	—	—
Municipal indebtedness . . . . .	2,000.00	5,550.00	—	115.96
Transfers and refunds . . . . .	2.00	9,747.56	15,750.73	191.57
Agency, trust, and investment . . . . .	9,273.99	7,569.82	18,863.33	6,268.95
Total receipts . . . . .	\$148,925.68	\$98,149.77	\$158,267.21	\$85,635.89
Balance on hand, including funds . . . . .	64,466.71	32,844.29	56,313.87	28,631.83
GRAND TOTAL . . . . .	\$213,392.39	\$130,994.06	\$215,081.08	\$114,267.72

## Graded According to Population of 1945 — Continued.

PAYMENTS.	Chester POPULATION 1,252	Huntington POPULATION 1,242	Russell POPULATION 1,221	Berkley POPULATION 1,182
<b>Maintenance . . . . .</b>	<b>\$111,759.20</b>	<b>\$61,062.45</b>	<b>\$86,526.83</b>	<b>\$69,797.01</b>
<i>Departmental . . . . .</i>	<i>81,627.69</i>	<i>61,058.85</i>	<i>76,578.57</i>	<i>69,681.91</i>
General government . . . . .	6,131.68	4,489.70	10,380.94	3,963.09
Protection of persons and property . . . . .	1,704.21	1,491.04	3,103.77	4,120.85
Health and sanitation . . . . .	1,020.23	722.25	2,156.63	1,667.06
Highways . . . . .	18,655.82	13,496.60	12,296.16	12,369.48
Charities . . . . .	18,903.76	14,929.84	9,101.96	22,045.24
Veterans' benefits . . . . .	—	360.00	8.00	90.00
Schools . . . . .	33,364.97	24,233.38	33,091.38	23,727.73
Libraries . . . . .	488.78	461.17	718.45	554.54
Recreation . . . . .	130.33	501.66	1,383.77	42.14
Pensions . . . . .	—	—	—	—
Unclassified . . . . .	1,227.91	373.21	4,337.51	1,101.78
<i>Public service enterprises . . . . .</i>	<i>29,820.56</i>	<i>—</i>	<i>9,663.58</i>	<i>—</i>
Electric light . . . . .	28,490.80	—	7,276.54	—
Water . . . . .	1,329.76	—	2,387.04	—
All other . . . . .	—	—	—	—
<i>Cemeteries . . . . .</i>	<i>310.95</i>	<i>—</i>	<i>284.68</i>	<i>115.10</i>
<i>Administration of trust funds . . . . .</i>	<i>—</i>	<i>3.60</i>	<i>—</i>	<i>—</i>
<b>Interest . . . . .</b>	<b>712.60</b>	<b>582.07</b>	<b>815.51</b>	<b>—</b>
<i>Loans, general purposes . . . . .</i>	<i>162.50</i>	<i>582.07</i>	<i>228.01</i>	<i>—</i>
<i>Loans, public service enterprises . . . . .</i>	<i>550.10</i>	<i>—</i>	<i>587.50</i>	<i>—</i>
<i>Loans, cemeteries . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays . . . . .</b>	<b>742.68</b>	<b>1,086.90</b>	<b>4,285.37</b>	<b>86.25</b>
<i>Departmental . . . . .</i>	<i>300.43</i>	<i>1,086.90</i>	<i>2,435.37</i>	<i>86.25</i>
General government . . . . .	—	—	—	—
Protection of persons and property . . . . .	—	989.00	393.60	—
Health and sanitation . . . . .	—	—	—	—
Highways . . . . .	—	—	805.80	—
Charities . . . . .	—	—	—	—
Schools . . . . .	300.43	97.90	700.00	86.25
Libraries . . . . .	—	—	—	—
Recreation . . . . .	—	—	535.97	—
Unclassified . . . . .	—	—	—	—
<i>Public service enterprises . . . . .</i>	<i>442.25</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light . . . . .	442.25	—	—	—
Water . . . . .	—	—	—	—
All other . . . . .	—	—	—	—
<i>Cemeteries . . . . .</i>	<i>—</i>	<i>—</i>	<i>1,850.00</i>	<i>—</i>
<b>Municipal indebtedness . . . . .</b>	<b>17,000.00</b>	<b>7,700.00</b>	<b>6,000.00</b>	<b>7,223.63</b>
<i>From sinking funds . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources . . . . .</i>	<i>5,000.00</i>	<i>2,150.00</i>	<i>6,000.00</i>	<i>—</i>
<i>Bonds refunded, current year . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans) . . . . .</i>	<i>12,000.00</i>	<i>5,550.00</i>	<i>—</i>	<i>5,499.20</i>
<i>Warrants or orders, previous years . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>1,724.43</i>
<b>Transfers . . . . .</b>	<b>2.00</b>	<b>9,642.18</b>	<b>10,187.35</b>	<b>—</b>
<i>To sinking funds from revenue . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other . . . . .</i>	<i>2.00</i>	<i>9,642.18</i>	<i>10,187.35</i>	<i>—</i>
<b>Refunds . . . . .</b>	<b>—</b>	<b>105.38</b>	<b>5,563.38</b>	<b>191.57</b>
<b>Agency, trust, and investment . . . . .</b>	<b>9,290.42</b>	<b>14,972.58</b>	<b>28,731.62</b>	<b>6,111.93</b>
<i>Taxes and licenses for State . . . . .</i>	<i>2,662.00</i>	<i>2,057.00</i>	<i>8,228.00</i>	<i>1,815.00</i>
<i>Taxes for county . . . . .</i>	<i>1,981.43</i>	<i>3,001.32</i>	<i>6,124.41</i>	<i>1,635.43</i>
<i>Expenditures for grade crossings . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds . . . . .</i>	<i>4,462.19</i>	<i>9,638.86</i>	<i>14,180.41</i>	<i>2,403.10</i>
<i>All other . . . . .</i>	<i>184.80</i>	<i>275.40</i>	<i>198.80</i>	<i>258.40</i>

## RECAPITULATION.

Maintenance and interest . . . . .	\$112,471.80	\$61,644.52	\$87,342.34	\$69,797.01
Permanent debt (except from sinking funds) . . . . .	5,000.00	2,150.00	6,000.00	—
Sinking fund requirements from revenue . . . . .	—	—	—	—
Outlays . . . . .	742.68	1,086.90	4,285.37	86.25
Permanent debt from sinking funds . . . . .	—	—	—	—
Bonds refunded, current year . . . . .	—	—	—	—
Temporary loans . . . . .	12,000.00	5,550.00	—	7,223.63
Transfers (except to sinking funds) and refunds . . . . .	2.00	9,747.56	15,750.73	191.57
Agency, trust, and investment . . . . .	9,290.42	14,972.58	28,731.62	6,111.93
<b>Total payments . . . . .</b>	<b>\$139,506.90</b>	<b>\$95,151.56</b>	<b>\$142,110.06</b>	<b>\$83,410.39</b>
Balance on hand, including funds . . . . .	73,885.49	35,842.50	72,971.02	30,857.33
<b>GRAND TOTAL . . . . .</b>	<b>\$213,392.39</b>	<b>\$130,994.06</b>	<b>\$215,081.08</b>	<b>\$114,267.72</b>

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Hampden POPULATION 1,153	Topsfield POPULATION 1,153	Granby POPULATION 1,143	Berlin POPULATION 1,119
<b>REVENUE.</b>	<b>\$74,842.68</b>	<b>\$98,362.60</b>	<b>\$65,456.98</b>	<b>\$69,381.22</b>
General . . . . .	66,074.28	86,311.42	57,209.44	55,507.61
<i>Taxes</i> . . . . .	42,127.88	74,582.53	31,493.51	33,440.95
Property, poll, and income . . . . .	40,070.25	68,639.20	29,435.88	30,966.55
Corporation, bank, etc. . . . .	2,057.63	5,943.33	2,057.63	2,474.40
<i>Licenses and permits</i> . . . . .	530.25	47.00	1,858.50	223.00
<i>Fines and forfeits</i> . . . . .	25.00	85.00	90.00	—
<i>Grants and gifts</i> . . . . .	23,391.15	11,596.89	23,762.88	21,843.66
For expenses . . . . .	23,391.15	11,596.89	23,762.88	21,843.66
For outlays . . . . .	—	—	—	—
<i>All other</i> . . . . .	—	—	4.55	—
<b>Commercial</b> . . . . .	<b>8,768.40</b>	<b>12,051.18</b>	<b>8,247.54</b>	<b>13,873.61</b>
<i>Special assessments</i> . . . . .	—	—	—	—
To meet expenses . . . . .	—	—	—	—
To meet outlays . . . . .	—	—	—	—
<i>Privileges</i> . . . . .	1,882.27	2,053.72	1,978.04	1,434.46
<i>Departmental</i> . . . . .	6,567.06	6,213.64	5,451.61	10,889.30
General government . . . . .	139.87	24.35	16.63	125.10
Protection of persons and property . . . . .	9.22	139.85	16.76	19.82
Health and sanitation . . . . .	118.25	15.00	—	154.50
Highways . . . . .	1,086.00	1,856.97	1,043.54	3,638.71
Charities . . . . .	4,752.92	2,488.60	3,175.93	5,957.92
Veterans' benefits . . . . .	50.00	—	—	—
Schools . . . . .	399.06	1,579.92	1,024.63	963.52
Libraries . . . . .	11.74	38.95	25.00	29.73
Recreation . . . . .	—	—	—	—
Unclassified . . . . .	—	70.00	149.12	—
<i>Public service enterprises</i> . . . . .	—	—	—	—
Electric light . . . . .	—	—	—	—
Water . . . . .	—	—	—	—
All other . . . . .	—	—	—	—
<i>Cemeteries</i> . . . . .	96.26	1,413.28	420.10	448.73
<i>Interest</i> . . . . .	222.81	2,370.54	397.79	1,101.12
On sinking funds . . . . .	—	—	—	—
On trust and investment funds . . . . .	62.50	2,063.68	231.13	498.17
All other . . . . .	160.31	306.86	166.66	602.95
<b>NON-REVENUE.</b>	<b>\$16,527.35</b>	<b>\$23,158.25</b>	<b>\$20,131.80</b>	<b>\$7,910.12</b>
<b>Offsets to outlays</b> . . . . .	<b>—</b>	<b>—</b>	<b>2,600.00</b>	<b>—</b>
<i>Departmental</i> . . . . .	—	—	2,600.00	—
<i>Public service enterprises</i> . . . . .	—	—	—	—
<i>Cemeteries</i> . . . . .	—	—	—	—
<b>Municipal indebtedness</b> . . . . .	<b>5,050.00</b>	<b>500.00</b>	<b>5,000.00</b>	<b>—</b>
<i>Loans, general purposes</i> . . . . .	—	—	—	—
<i>Loans, public service enterprises</i> . . . . .	—	—	—	—
<i>Loans, cemeteries</i> . . . . .	—	—	—	—
<i>Bonds refunded, current year</i> . . . . .	—	—	—	—
<i>Temporary loans (including revenue loans)</i> . . . . .	5,050.00	500.00	5,000.00	—
<i>Unpaid warrants or orders, current year</i> . . . . .	—	—	—	—
<i>Premiums</i> . . . . .	—	—	—	—
<b>Transfers</b> . . . . .	<b>5,179.69</b>	<b>2,085.49</b>	<b>5,141.71</b>	<b>873.04</b>
<i>From sinking funds</i> . . . . .	—	—	—	—
<i>All other</i> . . . . .	5,179.69	2,085.49	5,141.71	873.04
<b>Refunds</b> . . . . .	<b>128.23</b>	<b>991.38</b>	<b>26.59</b>	<b>34.20</b>
<b>Agency, trust, and investment</b> . . . . .	<b>6,169.43</b>	<b>19,581.38</b>	<b>7,363.50</b>	<b>7,002.88</b>
<i>Taxes and licenses for State</i> . . . . .	1,936.00	5,566.00	1,936.00	2,299.00
<i>Taxes for county</i> . . . . .	1,441.04	4,746.67	2,324.77	1,973.42
<i>Reimbursements for grade crossings</i> . . . . .	—	—	—	—
<i>Sinking and other permanent funds</i> . . . . .	2,357.99	8,898.51	2,177.93	2,355.06
<i>All other</i> . . . . .	434.40	370.20	424.80	375.40
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays . . . . .	\$74,842.68	\$98,362.60	\$68,056.98	\$69,381.22
Premiums . . . . .	—	—	—	—
Municipal indebtedness . . . . .	5,050.00	500.00	5,000.00	—
Transfers and refunds . . . . .	5,307.92	3,076.87	5,168.30	907.24
Agency, trust, and investment . . . . .	6,169.43	19,581.38	7,363.50	7,002.88
<b>Total receipts</b> . . . . .	<b>\$91,370.03</b>	<b>\$121,520.85</b>	<b>\$85,588.78</b>	<b>\$77,291.34</b>
<i>Balance on hand, including funds</i> . . . . .	<i>36,866.20</i>	<i>64,418.61</i>	<i>18,684.48</i>	<i>21,201.74</i>
<b>GRAND TOTAL</b> . . . . .	<b>\$128,236.23</b>	<b>\$185,939.46</b>	<b>\$104,273.26</b>	<b>\$98,493.08</b>



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## Graded According to Population of 1945 — Continued.

PAYMENTS.	Hampden POPULATION 1,153	Topsfield POPULATION 1,153	Granby POPULATION 1,143	Berlin POPULATION 1,119
<b>Maintenance . . . . .</b>	<b>\$65,769.63</b>	<b>\$80,622.49</b>	<b>\$54,337.83</b>	<b>\$69,520.12</b>
<i>Departmental . . . . .</i>	<i>65,395.98</i>	<i>77,720.36</i>	<i>53,810.23</i>	<i>59,578.87</i>
General government . . . . .	4,418.07	7,130.00	3,912.05	3,224.76
Protection of persons and property . . . . .	1,562.21	5,245.59	2,275.92	2,770.59
Health and sanitation . . . . .	1,277.92	3,142.49	916.81	2,514.63
Highways . . . . .	12,351.75	17,399.49	12,477.54	13,499.32
Charities . . . . .	12,514.56	8,028.52	8,646.25	17,089.47
Veterans' benefits . . . . .	73.96	—	360.00	—
Schools . . . . .	31,113.13	31,953.42	23,721.03	18,303.45
Libraries . . . . .	1,109.30	1,177.49	796.91	1,138.14
Recreation . . . . .	62.51	546.74	41.92	44.97
Pensions . . . . .	—	—	—	—
Unclassified . . . . .	912.57	3,096.62	661.80	993.54
<i>Public service enterprises . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light . . . . .	—	—	—	—
Water . . . . .	—	—	—	—
All other . . . . .	—	—	—	—
<i>Cemeteries . . . . .</i>	<i>373.65</i>	<i>2,902.13</i>	<i>527.60</i>	<i>941.25</i>
<i>Administration of trust funds . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Interest . . . . .</b>	<b>60.85</b>	<b>777.49</b>	<b>875.55</b>	<b>100.92</b>
<i>Loans, general purposes . . . . .</i>	<i>60.85</i>	<i>777.49</i>	<i>875.55</i>	<i>100.92</i>
<i>Loans, public service enterprises . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays . . . . .</b>	<b>1,500.54</b>	<b>8.93</b>	<b>211.99</b>	<b>—</b>
<i>Departmental . . . . .</i>	<i>1,500.54</i>	<i>8.93</i>	<i>211.99</i>	<i>—</i>
General government . . . . .	—	—	—	—
Protection of persons and property . . . . .	—	—	—	—
Health and sanitation . . . . .	—	—	—	—
Highways . . . . .	1,500.54	—	—	—
Charities . . . . .	—	—	—	—
Schools . . . . .	—	8.93	211.99	—
Libraries . . . . .	—	—	—	—
Recreation . . . . .	—	—	—	—
Unclassified . . . . .	—	—	—	—
<i>Public service enterprises . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light . . . . .	—	—	—	—
Water . . . . .	—	—	—	—
All other . . . . .	—	—	—	—
<i>Cemeteries . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness . . . . .</b>	<b>5,450.00</b>	<b>7,000.00</b>	<b>8,000.00</b>	<b>400.00</b>
<i>From sinking funds . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources . . . . .</i>	<i>400.00</i>	<i>7,000.00</i>	<i>3,000.00</i>	<i>400.00</i>
<i>Bonds refunded, current year . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans) . . . . .</i>	<i>5,050.00</i>	<i>—</i>	<i>5,000.00</i>	<i>—</i>
<i>Warrants or orders, previous years . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers . . . . .</b>	<b>5,179.69</b>	<b>2,085.49</b>	<b>5,141.71</b>	<b>873.04</b>
<i>To sinking funds from revenue . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other . . . . .</i>	<i>5,179.69</i>	<i>2,085.49</i>	<i>5,141.71</i>	<i>873.04</i>
<b>Refunds . . . . .</b>	<b>128.23</b>	<b>991.38</b>	<b>26.59</b>	<b>34.20</b>
<b>Agency, trust, and investment . . . . .</b>	<b>11,268.64</b>	<b>19,377.25</b>	<b>12,452.92</b>	<b>6,038.20</b>
<i>Taxes and licenses for State . . . . .</i>	<i>1,936.00</i>	<i>5,566.00</i>	<i>1,936.00</i>	<i>2,299.00</i>
<i>Taxes for county . . . . .</i>	<i>1,441.04</i>	<i>4,746.67</i>	<i>2,824.77</i>	<i>1,973.42</i>
<i>Expenditures for grade crossings . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds . . . . .</i>	<i>7,457.20</i>	<i>8,694.38</i>	<i>7,267.35</i>	<i>1,390.38</i>
<i>All other . . . . .</i>	<i>434.40</i>	<i>370.20</i>	<i>424.80</i>	<i>375.40</i>
<b>RECAPITULATION.</b>				
Maintenance and interest . . . . .	\$65,830.48	\$81,399.98	\$55,213.38	\$60,621.04
Permanent debt (except from sinking funds) . . . . .	400.00	7,000.00	3,000.00	400.00
Sinking fund requirements from revenue . . . . .	—	—	—	—
Outlays . . . . .	1,500.54	8.93	211.99	—
Permanent debt from sinking funds . . . . .	—	—	—	—
Bonds refunded, current year . . . . .	—	—	—	—
Temporary loans . . . . .	5,050.00	—	5,000.00	—
Transfers (except to sinking funds) and refunds . . . . .	5,307.92	3,076.87	5,168.30	907.24
Agency, trust, and investment . . . . .	11,268.64	19,377.25	12,452.92	6,038.20
<b>Total payments . . . . .</b>	<b>\$89,357.58</b>	<b>\$110,863.03</b>	<b>\$81,046.59</b>	<b>\$67,966.48</b>
Balance on hand, including funds . . . . .	38,878.65	75,076.43	23,226.67	30,526.60
<b>GRAND TOTAL . . . . .</b>	<b>\$128,236.23</b>	<b>\$185,939.46</b>	<b>\$104,273.26</b>	<b>\$98,493.08</b>

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Ashby POPULATION 1,110	Rochester POPULATION 1,107	Southampton POPULATION 1,102	East Brookfield POPULATION 1,070
REVENUE.	\$65,302.46	\$68,026.99	\$68,785.17	\$71,395.84
General . . . . .	53,823.87	57,789.77	55,394.22	58,229.28
<i>Taxes</i> . . . . .	32,887.51	35,473.53	28,404.75	41,451.42
Property, poll, and income . . . . .	30,304.69	32,387.08	25,733.26	38,703.54
Corporation, bank, etc. . . . .	2,582.82	3,086.45	2,671.49	2,747.88
<i>Licenses and permits</i> . . . . .	16.00	37.55	1,935.00	1,023.50
<i>Fines and forfeits</i> . . . . .	—	35.00	—	15.00
<i>Grants and gifts</i> . . . . .	20,920.36	22,243.69	25,054.47	15,739.36
For expenses . . . . .	20,920.36	22,243.69	25,054.47	15,739.36
For outlays . . . . .	—	—	—	—
<i>All other</i> . . . . .	—	—	—	—
Commercial . . . . .	11,478.59	10,237.22	13,390.95	13,166.56
<i>Special assessments</i> . . . . .	—	—	—	—
To meet expenses . . . . .	—	—	—	—
To meet outlays . . . . .	—	—	—	—
<i>Privileges</i> . . . . .	1,753.36	1,765.97	1,670.63	1,276.58
<i>Departmental</i> . . . . .	8,015.35	8,157.07	7,250.95	8,229.34
General government . . . . .	40.00	28.31	114.90	10.15
Protection of persons and property . . . . .	11.70	214.88	39.52	17.66
Health and sanitation . . . . .	271.95	590.34	1,971.39	—
Highways . . . . .	2,903.85	1,660.52	4,794.27	2,483.77
Charities . . . . .	4,625.35	4,933.76	120.00	5,102.61
Veterans' benefits . . . . .	120.00	120.00	167.90	195.00
Schools . . . . .	—	506.26	41.22	392.79
Libraries . . . . .	42.50	—	—	27.36
Recreation . . . . .	—	103.00	1.75	—
Unclassified . . . . .	—	4.53	3,290.27	3,322.26
<i>Public service enterprises</i> . . . . .	—	—	—	—
Electric light . . . . .	—	—	3,290.27	3,322.26
Water . . . . .	—	4.53	—	—
<i>All other</i> . . . . .	351.54	42.00	330.50	115.00
<i>Cemeteries</i> . . . . .	1,358.34	267.65	848.60	223.38
<i>Interest</i> . . . . .	—	—	—	—
On sinking funds . . . . .	—	—	—	—
On trust and investment funds . . . . .	1,177.41	184.52	686.40	41.34
All other . . . . .	180.93	83.13	162.20	182.04
NON-REVENUE.	\$6,588.24	\$16,393.44	\$16,020.88	\$14,782.05
Offsets to outlays . . . . .	—	—	—	—
<i>Departmental</i> . . . . .	—	—	—	—
<i>Public service enterprises</i> . . . . .	—	—	—	—
<i>Cemeteries</i> . . . . .	—	—	—	—
Municipal indebtedness . . . . .	—	—	—	—
<i>Loans, general purposes</i> . . . . .	—	—	—	—
<i>Loans, public service enterprises</i> . . . . .	—	—	—	—
<i>Loans, cemeteries</i> . . . . .	—	—	—	—
<i>Bonds refunded, current year</i> . . . . .	—	—	—	—
<i>Temporary loans (including revenue loans)</i> . . . . .	—	—	—	—
<i>Unpaid warrants or orders, current year</i> . . . . .	—	—	—	—
<i>Premiums</i> . . . . .	—	—	—	—
Transfers . . . . .	1,100.71	10,105.22	7,687.46	10,070.30
<i>From sinking funds</i> . . . . .	—	—	—	—
<i>All other</i> . . . . .	1,100.71	10,105.22	7,687.46	10,070.30
Refunds . . . . .	54.37	34.42	65.30	168.02
Agency, trust, and investment . . . . .	5,433.16	6,253.80	8,268.12	4,603.73
<i>Taxes and licenses for State</i> . . . . .	2,420.00	2,904.00	2,299.00	2,057.00
<i>Taxes for county</i> . . . . .	1,547.94	2,500.24	3,354.42	1,765.69
<i>Reimbursements for grade crossings</i> . . . . .	—	—	—	—
<i>Sinking and other permanent funds</i> . . . . .	905.57	349.26	2,342.10	471.84
<i>All other</i> . . . . .	559.65	500.30	272.60	309.20
RECAPITULATION.				
Revenue and offsets to outlays . . . . .	\$65,302.46	\$68,026.99	\$68,785.17	\$71,395.84
Premiums . . . . .	—	—	—	—
Municipal indebtedness . . . . .	—	—	—	—
Transfers and refunds . . . . .	1,155.08	10,139.64	7,752.76	10,178.32
Agency, trust, and investment . . . . .	5,433.16	6,253.80	8,268.12	4,603.73
Total receipts . . . . .	\$71,890.70	\$84,420.43	\$84,806.05	\$86,177.89
Balance on hand, including funds . . . . .	23,984.88	43,918.76	26,030.65	21,988.82
GRAND TOTAL . . . . .	\$95,875.58	\$128,339.19	\$110,836.70	\$108,166.71

## Graded According to Population of 1945 — Continued.

PAYMENTS.	Ashby POPULATION 1,110	Rochester POPULATION 1,107	Southampton POPULATION 1,102	East Brookfield POPULATION 1,070
Maintenance . . . . .	\$67,458.80	\$66,081.14	\$58,497.78	\$60,897.56
<i>Departmental</i> . . . . .	67,072.23	65,947.46	57,475.37	57,973.66
General government . . . . .	2,659.63	5,137.50	3,137.21	3,899.49
Protection of persons and property . . . . .	1,727.62	1,407.68	2,291.24	2,902.34
Health and sanitation . . . . .	2,424.86	2,520.25	415.56	1,166.50
Highways . . . . .	24,488.08	13,966.72	13,859.15	12,715.70
Charities . . . . .	12,350.78	12,770.67	14,580.61	12,726.29
Veterans' benefits . . . . .	206.79	653.00	500.00	2,759.75
Schools . . . . .	20,343.14	26,954.00	20,822.58	20,359.06
Libraries . . . . .	947.43	226.29	823.92	950.00
Recreation . . . . .	396.23	97.38	154.11	41.81
Pensions . . . . .	—	—	—	—
Unclassified . . . . .	1,527.67	2,213.97	890.99	452.72
<i>Public service enterprises</i> . . . . .	—	—	287.83	2,240.21
Electric light . . . . .	—	—	—	—
Water . . . . .	—	—	287.83	2,240.21
All other . . . . .	—	—	—	—
<i>Cemeteries</i> . . . . .	366.54	133.68	734.58	683.69
Administration of trust funds . . . . .	20.03	—	—	—
Interest . . . . .	—	—	1,440.00	100.00
<i>Loans, general purposes</i> . . . . .	—	—	—	10.00
<i>Loans, public service enterprises</i> . . . . .	—	—	1,440.00	90.00
<i>Loans, cemeteries</i> . . . . .	—	—	—	—
Outlays . . . . .	291.94	1,189.53	70.00	1,206.29
<i>Departmental</i> . . . . .	291.94	1,189.53	70.00	1,206.29
General government . . . . .	—	301.75	—	—
Protection of persons and property . . . . .	—	—	—	458.00
Health and sanitation . . . . .	—	—	—	—
Highways . . . . .	250.00	—	—	545.10
Charities . . . . .	—	—	—	—
Schools . . . . .	41.94	887.78	70.00	203.19
Libraries . . . . .	—	—	—	—
Recreation . . . . .	—	—	—	—
Unclassified . . . . .	—	—	—	—
<i>Public service enterprises</i> . . . . .	—	—	—	—
Electric light . . . . .	—	—	—	—
Water . . . . .	—	—	—	—
All other . . . . .	—	—	—	—
<i>Cemeteries</i> . . . . .	—	—	—	—
Municipal indebtedness . . . . .	—	—	2,000.00	2,000.00
<i>From sinking funds</i> . . . . .	—	—	—	—
<i>From revenue and other sources</i> . . . . .	—	—	2,000.00	2,000.00
<i>Bonds refunded, current year</i> . . . . .	—	—	—	—
<i>Temporary loans (including revenue loans)</i> . . . . .	—	—	—	—
<i>Warrants or orders, previous years</i> . . . . .	—	—	—	—
Transfers . . . . .	1,100.71	10,105.22	7,687.46	10,070.30
<i>To sinking funds from revenue</i> . . . . .	—	—	—	—
<i>All other</i> . . . . .	1,100.71	10,105.22	7,687.46	10,070.30
Refunds . . . . .	54.37	34.42	65.30	108.02
Agency, trust, and investment . . . . .	5,508.81	16,309.50	15,168.12	14,551.38
<i>Taxes and licenses for State</i> . . . . .	2,420.00	2,904.00	2,299.00	2,057.00
<i>Taxes for county</i> . . . . .	1,547.94	2,500.24	3,354.42	1,765.69
<i>Expenditures for grade crossings</i> . . . . .	—	—	—	—
<i>Sinking and other permanent funds</i> . . . . .	982.27	10,404.96	9,242.10	10,419.49
<i>All other</i> . . . . .	558.60	500.30	272.60	309.20
RECAPITULATION.				
Maintenance and interest . . . . .	\$67,458.80	\$66,081.14	\$59,937.78	\$60,997.56
Permanent debt (except from sinking funds) . . . . .	—	—	2,000.00	2,000.00
Sinking fund requirements from revenue . . . . .	—	—	—	—
Outlays . . . . .	291.94	1,189.53	70.00	1,206.29
Permanent debt from sinking funds . . . . .	—	—	—	—
Bonds refunded, current year . . . . .	—	—	—	—
Temporary loans . . . . .	—	—	—	—
Transfers (except to sinking funds) and refunds . . . . .	1,155.08	10,139.64	7,752.76	10,178.32
Agency, trust, and investment . . . . .	5,508.81	16,309.50	15,168.12	14,551.38
Total payments . . . . .	\$74,414.63	\$93,719.81	\$84,928.66	\$88,933.55
Balance on hand, including funds . . . . .	21,460.95	34,619.38	25,908.04	19,233.16
GRAND TOTAL . . . . .	\$95,875.58	\$128,339.19	\$110,836.70	\$108,166.71

TABLE I. — Summary of Financial Transactions. Towns

RECEIPTS.	Harvard POPULATION 1,065	West Stockbridge POPULATION 1,059	Sherborn POPULATION 1,036	Bernardston POPULATION 1,022
<b>REVENUE.</b>	<b>\$102,648.16</b>	<b>\$87,247.74</b>	<b>\$88,912.58</b>	<b>\$63,868.03</b>
General . . . . .	83,767.62	74,432.46	75,072.82	51,668.25
<i>Taxes</i> . . . . .	63,725.89	50,804.96	62,563.57	32,309.35
Property, poll, and income . . . . .	58,710.41	44,381.25	56,647.88	30,380.32
Corporation, bank, etc. . . . .	5,015.48	6,423.71	5,915.69	1,929.03
<i>Licenses and permits</i> . . . . .	110.00	1,202.00	40.00	1,431.50
<i>Fines and forfeits</i> . . . . .	—	50.37	—	85.00
<i>Grants and gifts</i> . . . . .	19,931.73	22,375.13	12,469.25	17,842.40
For expenses . . . . .	19,931.73	22,375.13	12,469.25	17,842.40
For outlays . . . . .	—	—	—	—
<i>All other</i> . . . . .	—	—	—	—
<b>Commercial</b> . . . . .	<b>18,880.54</b>	<b>12,815.28</b>	<b>13,839.76</b>	<b>12,199.78</b>
<i>Special assessments</i> . . . . .	—	—	274.60	—
To meet expenses . . . . .	—	—	274.60	—
To meet outlays . . . . .	—	—	—	—
<i>Privileges</i> . . . . .	2,583.49	1,182.43	2,276.02	1,389.33
<i>Departmental</i> . . . . .	11,215.02	10,671.71	9,969.58	7,036.60
General government . . . . .	36.00	131.87	100.00	22.74
Protection of persons and property . . . . .	321.31	22.38	8.50	95.35
Health and sanitation . . . . .	301.96	—	14.00	—
Highways . . . . .	1,927.43	2,479.21	5,239.76	1,041.00
Charities . . . . .	6,056.38	7,924.41	4,103.38	5,090.36
Veterans' benefits . . . . .	40.00	—	—	—
Schools . . . . .	2,193.29	—	260.94	737.31
Libraries . . . . .	336.25	15.60	28.00	49.84
Recreation . . . . .	—	—	191.00	—
Unclassified . . . . .	2.40	98.24	24.00	—
<i>Public service enterprises</i> . . . . .	202.59	—	—	—
Electric light . . . . .	—	—	—	—
Water . . . . .	189.99	—	—	—
All other . . . . .	12.60	—	—	—
<i>Cemeteries</i> . . . . .	1,006.85	455.55	150.00	—
<i>Interest</i> . . . . .	3,872.59	505.59	1,169.56	3,773.85
On sinking funds . . . . .	—	—	—	—
On trust and investment funds . . . . .	3,168.53	25.21	843.97	3,587.12
All other . . . . .	704.06	480.38	325.59	186.73
<b>NON-REVENUE.</b>	<b>\$16,260.17</b>	<b>\$42,239.72</b>	<b>\$24,882.13</b>	<b>\$11,020.92</b>
<b>Offsets to outlays</b> . . . . .	<b>—</b>	<b>—</b>	<b>—</b>	<b>231.50</b>
<i>Departmental</i> . . . . .	—	—	—	231.50
<i>Public service enterprises</i> . . . . .	—	—	—	—
<i>Cemeteries</i> . . . . .	—	—	—	—
<b>Municipal indebtedness</b> . . . . .	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<i>Loans, general purposes</i> . . . . .	—	—	—	—
<i>Loans, public service enterprises</i> . . . . .	—	—	—	—
<i>Loans, cemeteries</i> . . . . .	—	—	—	—
<i>Bonds refunded, current year</i> . . . . .	—	—	—	—
<i>Temporary loans (including revenue loans)</i> . . . . .	—	—	—	—
<i>Unpaid warrants or orders, current year</i> . . . . .	—	—	—	—
<i>Premiums</i> . . . . .	—	—	—	—
<b>Transfers</b> . . . . .	<b>2,983.93</b>	<b>35,368.50</b>	<b>10,400.00</b>	<b>4,297.16</b>
<i>From sinking funds</i> . . . . .	—	—	—	—
<i>All other</i> . . . . .	2,983.93	35,368.50	10,400.00	4,297.16
<b>Refunds</b> . . . . .	<b>155.25</b>	<b>31.26</b>	<b>128.43</b>	<b>65.60</b>
<b>Agency, trust, and investment</b> . . . . .	<b>13,120.99</b>	<b>6,839.96</b>	<b>14,353.70</b>	<b>6,426.66</b>
<i>Taxes and licenses for State</i> . . . . .	4,719.00	2,783.00	5,666.00	1,815.00
<i>Taxes for county</i> . . . . .	4,050.70	2,060.51	3,560.27	2,277.13
<i>Reimbursements for grade crossings</i> . . . . .	—	—	—	—
<i>Sinking and other permanent funds</i> . . . . .	3,889.69	1,755.45	4,802.23	1,982.03
<i>All other</i> . . . . .	461.60	241.00	425.20	352.50
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays . . . . .	\$102,648.16	\$87,247.74	\$88,912.58	\$64,099.53
Premiums . . . . .	—	—	—	—
Municipal indebtedness . . . . .	—	—	—	—
Transfers and refunds . . . . .	3,139.18	35,399.76	10,528.43	4,362.76
Agency, trust, and investment . . . . .	13,120.99	6,839.96	14,353.70	6,426.66
<b>Total receipts</b> . . . . .	<b>\$118,908.33</b>	<b>\$129,487.46</b>	<b>\$113,794.71</b>	<b>\$74,888.95</b>
Balance on hand, including funds . . . . .	24,813.54	51,849.04	41,352.44	41,855.79
<b>GRAND TOTAL</b> . . . . .	<b>\$143,721.87</b>	<b>\$181,336.50</b>	<b>\$155,147.15</b>	<b>\$116,744.74</b>



## Graded According to Population of 1945 — Continued.

PAYMENTS.	Harvard POPULATION 1,065	West Stockbridge POPULATION 1,059	Sherborn POPULATION 1,036	Bernardston POPULATION 1,022
Maintenance . . . . .	\$82,805.28	\$71,382.06	\$79,055.69	\$50,676.42
<i>Departmental</i> . . . . .	81,003.85	70,200.87	77,508.15	50,653.51
General government . . . . .	5,817.53	5,695.53	5,398.28	2,604.69
Protection of persons and property . . . . .	5,931.21	697.11	3,280.45	1,667.47
Health and sanitation . . . . .	4,374.18	1,261.81	1,609.32	938.70
Highways . . . . .	17,756.82	16,929.49	24,521.18	11,075.24
Charities . . . . .	15,553.52	24,119.88	9,698.78	12,017.29
Veterans' benefits . . . . .	310.00	622.00	200.00	7.50
Schools . . . . .	26,512.28	19,366.82	27,618.09	20,514.62
Libraries . . . . .	2,983.73	498.80	1,722.26	667.46
Recreation . . . . .	1,244.49	50.09	999.22	209.54
Pensions . . . . .	—	—	—	—
Unclassified . . . . .	520.09	959.34	2,400.57	951.00
<i>Public service enterprises</i> . . . . .	341.20	—	—	—
Electric light . . . . .	—	—	—	—
Water . . . . .	341.20	—	—	—
All other . . . . .	—	—	—	—
<i>Cemeteries</i> . . . . .	1,460.23	1,181.19	1,544.54	—
<i>Administration of trust funds</i> . . . . .	—	—	3.00	22.91
Interest . . . . .	262.00	80.00	3.70	—
<i>Loans, general purposes</i> . . . . .	262.00	80.00	3.70	—
<i>Loans, public service enterprises</i> . . . . .	—	—	—	—
<i>Loans, cemeteries</i> . . . . .	—	—	—	—
Outlays . . . . .	1,238.98	—	4,926.82	8,895.31
<i>Departmental</i> . . . . .	1,238.98	—	4,926.82	8,895.31
General government . . . . .	—	—	—	7,356.00
Protection of persons and property . . . . .	—	—	—	—
Health and sanitation . . . . .	—	—	—	—
Highways . . . . .	—	—	4,675.52	643.74
Charities . . . . .	—	—	—	—
Schools . . . . .	1,238.98	—	251.30	37.50
Libraries . . . . .	—	—	—	—
Recreation . . . . .	—	—	—	—
Unclassified . . . . .	—	—	—	858.07
<i>Public service enterprises</i> . . . . .	—	—	—	—
Electric light . . . . .	—	—	—	—
Water . . . . .	—	—	—	—
All other . . . . .	—	—	—	—
<i>Cemeteries</i> . . . . .	—	—	—	—
Municipal indebtedness . . . . .	8,000.00	1,000.00	444.25	—
<i>From sinking funds</i> . . . . .	—	—	—	—
<i>From revenue and other sources</i> . . . . .	8,000.00	1,000.00	—	—
<i>Bonds refunded, current year</i> . . . . .	—	—	444.25	—
<i>Temporary loans (including revenue loans)</i> . . . . .	—	—	—	—
<i>Warrants or orders, previous years</i> . . . . .	—	—	—	—
Transfers . . . . .	2,983.93	35,368.50	10,400.00	4,297.16
<i>To sinking funds from revenue</i> . . . . .	—	—	—	—
<i>All other</i> . . . . .	2,983.93	35,368.50	10,400.00	4,297.16
Refunds . . . . .	155.25	31.26	128.43	65.60
Agency, trust, and investment . . . . .	13,177.30	42,422.78	20,677.55	6,571.83
<i>Taxes and licenses for State</i> . . . . .	4,719.00	2,783.00	5,566.00	1,815.00
<i>Taxes for county</i> . . . . .	4,050.70	2,060.51	3,560.27	2,277.13
<i>Expenditures for grade crossings</i> . . . . .	—	—	—	—
<i>Sinking and other permanent funds</i> . . . . .	3,949.60	37,338.27	11,129.68	2,127.20
<i>All other</i> . . . . .	458.00	241.00	421.60	352.50

## RECAPITULATION.

Maintenance and interest . . . . .	\$83,067.28	\$71,462.06	\$79,059.39	\$50,676.42
Permanent debt (except from sinking funds) . . . . .	8,000.00	1,000.00	—	—
Sinking fund requirements from revenue . . . . .	—	—	—	—
Outlays . . . . .	1,238.98	—	4,926.82	8,895.31
Permanent debt from sinking funds . . . . .	—	—	—	—
Bonds refunded, current year . . . . .	—	—	—	—
Temporary loans . . . . .	—	—	444.25	—
Transfers (except to sinking funds) and refunds . . . . .	3,139.18	35,399.76	10,528.43	4,362.76
Agency, trust, and investment . . . . .	13,177.30	42,422.78	20,677.55	6,571.83
Total payments . . . . .	\$108,622.74	\$150,284.60	\$115,636.44	\$70,506.32
Balance on hand, including funds . . . . .	35,099.13	31,051.90	39,510.71	46,238.42
GRAND TOTAL . . . . .	\$143,721.87	\$181,336.50	\$155,147.15	\$116,744.74

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Hubbardston POPULATION 1,019	Sunderland POPULATION 1,018	Halifax POPULATION 997	Brimfield POPULATION 975
<b>REVENUE.</b>	<b>\$92,825.39</b>	<b>\$54,335.20</b>	<b>\$79,374.18</b>	<b>\$83,520.20</b>
General . . . . .	72,824.69	47,477.20	65,696.18	63,352.80
<i>Taxes</i> . . . . .	34,773.84	31,136.97	46,824.12	37,620.09
Property, poll, and income . . . . .	33,102.02	28,564.93	43,866.28	35,237.41
Corporation, bank, etc. . . . .	1,671.82	2,572.04	2,957.84	2,382.68
<i>Licenses and permits</i> . . . . .	15.00	111.00	421.50	302.95
<i>Fines and forfeits</i> . . . . .	5.00	15.00	50.00	13.60
<i>Grants and gifts</i> . . . . .	37,770.85	16,214.23	18,400.56	25,416.16
For expenses . . . . .	37,770.85	16,214.23	18,400.56	25,416.16
For outlays . . . . .	—	—	—	—
<i>All other</i> . . . . .	260.00	—	—	—
Commercial . . . . .	20,000.70	6,858.00	13,678.00	20,167.40
<i>Special assessments</i> . . . . .	—	40.00	—	—
To meet expenses . . . . .	—	40.00	—	—
To meet outlays . . . . .	—	—	—	—
<i>Privileges</i> . . . . .	1,339.67	1,870.37	1,500.83	1,481.23
<i>Departmental</i> . . . . .	17,700.63	4,400.83	11,616.92	17,728.20
General government . . . . .	21.80	50.00	121.55	142.28
Protection of persons and property . . . . .	1,978.61	202.56	452.74	14.39
Health and sanitation . . . . .	18.50	1,015.14	485.71	—
Highways . . . . .	5,439.52	648.61	1,714.78	5,477.99
Charities . . . . .	9,815.55	2,418.19	6,785.74	6,600.23
Veterans' benefits . . . . .	117.00	—	—	—
Schools . . . . .	141.00	—	2,055.66	5,384.64
Libraries . . . . .	162.15	6.00	.74	10.27
Recreation . . . . .	—	43.00	—	—
Unclassified . . . . .	6.50	17.33	—	98.40
<i>Public service enterprises</i> . . . . .	—	—	—	—
Electric light . . . . .	—	—	—	—
Water . . . . .	—	—	—	—
All other . . . . .	—	—	—	—
<i>Cemeteries</i> . . . . .	—	342.64	85.00	475.59
<i>Interest</i> . . . . .	960.40	204.16	475.25	482.38
On sinking funds . . . . .	—	—	—	—
On trust and investment funds . . . . .	449.00	182.96	3.69	312.28
All other . . . . .	511.40	21.20	471.56	170.10
<b>NON-REVENUE.</b>	<b>\$6,424.66</b>	<b>\$20,877.37</b>	<b>\$23,469.07</b>	<b>\$36,053.89</b>
Offsets to outlays . . . . .	—	—	—	—
<i>Departmental</i> . . . . .	—	—	—	—
<i>Public service enterprises</i> . . . . .	—	—	—	—
<i>Cemeteries</i> . . . . .	—	—	—	—
Municipal indebtedness . . . . .	—	9,000.00	—	24,875.00
<i>Loans, general purposes</i> . . . . .	—	9,000.00	—	—
<i>Loans, public service enterprises</i> . . . . .	—	—	—	—
<i>Loans, cemeteries</i> . . . . .	—	—	—	—
<i>Bonds refunded, current year</i> . . . . .	—	—	—	—
<i>Temporary loans (including revenue loans)</i> . . . . .	—	—	—	24,875.00
<i>Unpaid warrants or orders, current year</i> . . . . .	—	—	—	—
<i>Premiums</i> . . . . .	—	—	—	—
Transfers . . . . .	449.00	5,000.00	15,000.00	3,382.29
<i>From sinking funds</i> . . . . .	—	—	—	—
<i>All other</i> . . . . .	449.00	5,000.00	15,000.00	3,382.29
Refunds . . . . .	543.41	56.41	296.49	242.93
Agency, trust, and investment . . . . .	5,432.25	6,820.96	8,172.58	7,553.67
<i>Taxes and licenses for State</i> . . . . .	1,573.00	2,420.00	2,783.00	2,057.00
<i>Taxes for county</i> . . . . .	1,350.23	3,036.17	2,396.06	1,531.10
<i>Reimbursements for grade crossings</i> . . . . .	—	—	—	—
<i>Sinking and other permanent funds</i> . . . . .	2,194.02	1,110.99	2,602.72	3,495.95
<i>All other</i> . . . . .	315.00	253.80	390.80	469.62
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays . . . . .	\$92,825.39	\$54,335.20	\$79,374.18	\$83,520.20
Premiums . . . . .	—	9,000.00	—	24,875.00
Municipal indebtedness . . . . .	—	5,056.41	15,296.49	3,625.22
Transfers and refunds . . . . .	992.41	6,820.96	8,172.58	7,553.67
Agency, trust, and investment . . . . .	5,432.25	6,820.96	8,172.58	7,553.67
<b>Total receipts</b> . . . . .	<b>\$99,250.05</b>	<b>\$75,212.57</b>	<b>\$102,843.25</b>	<b>\$119,574.09</b>
Balance on hand, including funds . . . . .	46,077.66	23,440.32	38,826.17	14,501.33
<b>GRAND TOTAL</b> . . . . .	<b>\$145,327.71</b>	<b>\$98,652.89</b>	<b>\$141,669.42</b>	<b>\$134,075.42</b>

## Graded According to Population of 1945 — Continued.

PAYMENTS.	Hubbardston POPULATION 1,019	Sunderland POPULATION 1,018	Halifax POPULATION 997	Brimfield POPULATION 975
<b>Maintenance . . . . .</b>	<b>\$80,809.65</b>	<b>\$45,272.13</b>	<b>\$65,984.38</b>	<b>\$77,950.43</b>
<i>Departmental . . . . .</i>	<i>80,809.65</i>	<i>44,591.14</i>	<i>65,823.25</i>	<i>77,172.10</i>
General government . . . . .	3,061.99	2,786.59	5,944.71	7,592.94
Protection of persons and property . . . . .	3,658.23	1,382.72	5,373.45	1,816.01
Health and sanitation . . . . .	1,262.94	2,781.28	1,626.13	392.09
Highways . . . . .	21,382.53	10,411.38	13,582.83	18,745.67
Charities . . . . .	22,598.10	5,580.23	15,990.44	16,054.26
Veterans' benefits . . . . .	153.00	—	256.85	170.00
Schools . . . . .	25,266.99	20,240.61	21,711.30	30,219.54
Libraries . . . . .	1,332.94	726.79	434.98	1,158.10
Recreation . . . . .	140.28	92.43	307.99	183.32
Pensions . . . . .	—	—	—	—
Unclassified . . . . .	1,352.65	589.11	594.57	840.17
<i>Public service enterprises . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light . . . . .	—	—	—	—
Water . . . . .	—	—	—	—
All other . . . . .	—	—	—	—
<i>Cemeteries . . . . .</i>	<i>—</i>	<i>680.99</i>	<i>161.13</i>	<i>778.33</i>
<i>Administration of trust funds . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Interest . . . . .</b>	<b>468.34</b>	<b>137.00</b>	—	<b>612.88</b>
<i>Loans, general purposes . . . . .</i>	<i>468.34</i>	<i>137.00</i>	<i>—</i>	<i>612.88</i>
<i>Loans, public service enterprises . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays . . . . .</b>	<b>668.58</b>	<b>9,970.28</b>	<b>2,151.63</b>	<b>3,422.00</b>
<i>Departmental . . . . .</i>	<i>668.58</i>	<i>9,970.28</i>	<i>2,151.63</i>	<i>3,422.00</i>
General government . . . . .	—	4,768.20	2,151.63	—
Protection of persons and property . . . . .	—	5,141.38	—	—
Health and sanitation . . . . .	—	—	—	—
Highways . . . . .	—	—	—	422.00
Charities . . . . .	—	—	—	—
Schools . . . . .	528.58	—	—	3,000.00
Libraries . . . . .	140.00	—	—	—
Recreation . . . . .	—	—	—	—
Unclassified . . . . .	—	60.70	—	—
<i>Public service enterprises . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light . . . . .	—	—	—	—
Water . . . . .	—	—	—	—
All other . . . . .	—	—	—	—
<i>Cemeteries . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness . . . . .</b>	<b>1,370.00</b>	<b>1,000.00</b>	—	<b>26,875.00</b>
<i>From sinking funds . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources . . . . .</i>	<i>1,370.00</i>	<i>1,000.00</i>	<i>—</i>	<i>2,000.00</i>
<i>Bonds refunded, current year . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans) . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>24,875.00</i>
<i>Warrants or orders, previous years . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers . . . . .</b>	<b>449.00</b>	<b>5,000.00</b>	<b>15,000.00</b>	<b>3,382.29</b>
<i>To sinking funds from revenue . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other . . . . .</i>	<i>449.00</i>	<i>5,000.00</i>	<i>15,000.00</i>	<i>3,382.29</i>
<b>Refunds . . . . .</b>	<b>543.41</b>	<b>56.41</b>	<b>296.49</b>	<b>242.93</b>
<b>Agency, trust, and investment . . . . .</b>	<b>5,222.28</b>	<b>11,750.86</b>	<b>23,261.36</b>	<b>10,522.60</b>
<i>Taxes and licenses for State . . . . .</i>	<i>1,573.00</i>	<i>2,420.00</i>	<i>2,783.00</i>	<i>2,057.00</i>
<i>Taxes for county . . . . .</i>	<i>1,350.23</i>	<i>3,036.17</i>	<i>2,396.06</i>	<i>1,531.10</i>
<i>Expenditures for grade crossings . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds . . . . .</i>	<i>1,985.85</i>	<i>6,040.89</i>	<i>17,681.30</i>	<i>6,464.88</i>
<i>All other . . . . .</i>	<i>313.20</i>	<i>253.80</i>	<i>401.00</i>	<i>469.62</i>

## RECAPITULATION.

Maintenance and interest . . . . .	\$81,277.99	\$45,409.13	\$65,984.38	\$78,563.31
Permanent debt (except from sinking funds) . . . . .	1,370.00	1,000.00	—	2,000.00
Sinking fund requirements from revenue . . . . .	—	—	—	—
Outlays . . . . .	668.58	9,970.28	2,151.63	3,422.00
Permanent debt from sinking funds . . . . .	—	—	—	—
Bonds refunded, current year . . . . .	—	—	—	—
Temporary loans . . . . .	—	—	—	24,875.00
Transfers (except to sinking funds) and refunds . . . . .	992.41	5,056.41	15,296.49	3,625.22
Agency, trust, and investment . . . . .	5,222.28	11,750.86	23,261.36	10,522.60
<b>Total payments . . . . .</b>	<b>\$89,531.26</b>	<b>\$73,186.68</b>	<b>\$106,693.86</b>	<b>\$123,008.13</b>
Balance on hand, including funds . . . . .	55,796.45	25,466.21	34,975.56	11,067.29
<b>GRAND TOTAL . . . . .</b>	<b>\$145,327.71</b>	<b>\$98,652.89</b>	<b>\$141,669.42</b>	<b>\$134,075.42</b>

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Whately POPULATION 973	Ashfield POPULATION 933	Gill POPULATION 918	New Marlborough POPULATION 896
<b>REVENUE.</b>	<b>\$62,214.71</b>	<b>\$71,238.13</b>	<b>\$44,079.35</b>	<b>\$78,746.88</b>
General . . . . .	53,423.66	55,148.30	39,694.15	66,325.25
<i>Taxes</i> . . . . .	33,733.47	30,491.97	19,532.04	40,265.59
Property, poll, and income	31,032.83	27,608.44	17,341.64	36,488.97
Corporation, bank, etc.	2,700.64	2,883.53	2,190.40	3,776.62
<i>Licenses and permits</i>	866.50	71.50	6.50	110.00
<i>Fines and forfeits</i>	10.00	—	—	494.10
<i>Grants and gifts</i>	18,778.69	24,584.83	20,155.61	25,455.56
For expenses	18,778.69	24,584.83	20,155.61	25,455.56
For outlays	—	—	—	—
<i>All other</i>	35.00	—	—	—
Commercial . . . . .	8,791.05	16,089.83	4,385.20	12,421.63
<i>Special assessments</i>	—	—	—	—
To meet expenses	—	—	—	—
To meet outlays	—	—	—	—
<i>Privileges</i>	1,651.60	1,411.88	1,125.90	1,455.52
<i>Departmental</i>	6,402.95	13,916.57	3,076.35	10,658.65
General government	10.95	514.00	37.30	72.60
Protection of persons and property	57.91	124.68	27.02	74.70
Health and sanitation	30.00	—	159.50	—
Highways	2,685.17	4,552.23	1,267.74	3,284.70
Charities	3,390.67	4,977.37	1,442.58	7,135.71
Veterans' benefits	220.00	—	—	—
Schools	—	3,715.66	102.01	55.00
Libraries	4.00	20.43	30.20	—
Recreation	—	—	—	—
Unclassified	4.25	12.20	10.00	35.94
<i>Public service enterprises</i>	—	—	—	—
Electric light	—	—	—	—
Water	—	—	—	—
All other	—	—	—	—
<i>Cemeteries</i>	211.34	—	—	119.50
<i>Interest</i>	525.16	761.38	182.95	187.96
On sinking funds	—	—	—	—
On trust and investment funds	193.69	587.80	86.69	3.23
All other	331.47	173.58	96.26	184.73
<b>NON-REVENUE.</b>	<b>\$24,485.31</b>	<b>\$8,823.16</b>	<b>\$7,011.92</b>	<b>\$13,267.82</b>
Offsets to outlays . . . . .	—	400.00	—	—
<i>Departmental</i>	—	400.00	—	—
<i>Public service enterprises</i>	—	—	—	—
<i>Cemeteries</i>	—	—	—	—
Municipal indebtedness . . . . .	—	—	—	—
<i>Loans, general purposes</i>	—	—	—	—
<i>Loans, public service enterprises</i>	—	—	—	—
<i>Loans, cemeteries</i>	—	—	—	—
<i>Bonds refunded, current year</i>	—	—	—	—
<i>Temporary loans (including revenue loans)</i>	—	—	—	—
<i>Unpaid warrants or orders, current year</i>	—	—	—	—
<i>Premiums</i>	—	—	—	—
Transfers . . . . .	10,313.76	341.28	602.06	5,193.00
<i>From sinking funds</i>	—	—	—	—
<i>All other</i>	10,313.76	341.28	602.06	5,193.00
Refunds . . . . .	206.88	23.79	73.70	47.46
Agency, trust, and investment . . . . .	13,964.67	8,058.09	6,336.16	8,027.36
<i>Taxes and licenses for State</i>	2,541.00	2,420.00	1,936.00	2,901.00
<i>Taxes for county</i>	3,187.98	3,036.18	2,428.94	2,150.10
<i>Reimbursements for grade crossings</i>	—	—	—	—
<i>Sinking and other permanent funds</i>	7,914.09	2,296.91	1,613.42	2,606.26
<i>All other</i>	321.60	305.00	357.80	367.00
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays . . . . .	\$62,214.71	\$71,638.13	\$44,079.35	\$78,746.88
Premiums . . . . .	—	—	—	—
Municipal indebtedness . . . . .	—	—	—	—
Transfers and refunds . . . . .	10,520.64	365.07	675.76	5,240.46
Agency, trust, and investment . . . . .	13,964.67	8,058.09	6,336.16	8,027.36
<b>Total receipts . . . . .</b>	<b>\$86,700.02</b>	<b>\$80,661.29</b>	<b>\$51,091.27</b>	<b>\$92,014.70</b>
Balance on hand, including funds . . . . .	36,814.37	43,374.76	21,235.40	34,121.31
<b>GRAND TOTAL . . . . .</b>	<b>\$123,514.39</b>	<b>\$123,436.05</b>	<b>\$72,326.67</b>	<b>\$126,136.01</b>



## Graded According to Population of 1945 — Continued.

PAYMENTS.	Whatley POPULATION 973	Ashfield POPULATION 933	Gill POPULATION 918	New Marlborough POPULATION 896
<b>Maintenance . . . . .</b>	<b>\$49,292.32</b>	<b>\$67,073.61</b>	<b>\$43,509.26</b>	<b>\$75,462.30</b>
<i>Departmental . . . . .</i>	<i>48,916.66</i>	<i>67,073.61</i>	<i>43,404.21</i>	<i>74,828.28</i>
General government . . . . .	3,418.36	3,545.51	2,010.25	3,709.14
Protection of persons and property . . . . .	991.74	1,326.49	625.39	1,096.19
Health and sanitation . . . . .	752.46	645.38	1,512.72	825.00
Highways . . . . .	12,925.89	20,892.37	11,719.91	22,593.85
Charities . . . . .	8,917.54	11,226.43	3,772.78	22,771.55
Veterans' benefits . . . . .	110.00	160.00	—	—
Schools . . . . .	20,968.61	26,646.07	22,298.82	22,866.64
Libraries . . . . .	251.78	1,284.78	815.70	688.14
Recreation . . . . .	45.62	280.91	38.44	47.80
Pensions . . . . .	—	—	—	—
Unclassified . . . . .	534.66	1,065.67	610.20	229.97
<i>Public service enterprises . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light . . . . .	—	—	—	—
Water . . . . .	—	—	—	—
All other . . . . .	—	—	—	—
<i>Cemeteries . . . . .</i>	<i>375.66</i>	<i>—</i>	<i>105.05</i>	<i>618.00</i>
<i>Administration of trust funds . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>16.02</i>
<b>Interest . . . . .</b>	<b>—</b>	<b>385.00</b>	<b>10.00</b>	<b>212.50</b>
<i>Loans, general purposes . . . . .</i>	<i>—</i>	<i>385.00</i>	<i>10.00</i>	<i>212.50</i>
<i>Loans, public service enterprises . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays . . . . .</b>	<b>575.00</b>	<b>—</b>	<b>—</b>	<b>110.40</b>
<i>Departmental . . . . .</i>	<i>575.00</i>	<i>—</i>	<i>—</i>	<i>110.40</i>
General government . . . . .	—	—	—	—
Protection of persons and property . . . . .	—	—	—	—
Health and sanitation . . . . .	—	—	—	—
Highways . . . . .	500.00	—	—	—
Charities . . . . .	—	—	—	—
Schools . . . . .	75.00	—	—	110.40
Libraries . . . . .	—	—	—	—
Recreation . . . . .	—	—	—	—
Unclassified . . . . .	—	—	—	—
<i>Public service enterprises . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light . . . . .	—	—	—	—
Water . . . . .	—	—	—	—
All other . . . . .	—	—	—	—
<i>Cemeteries . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness . . . . .</b>	<b>—</b>	<b>2,000.00</b>	<b>500.00</b>	<b>2,000.00</b>
<i>From sinking funds . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources . . . . .</i>	<i>—</i>	<i>2,000.00</i>	<i>500.00</i>	<i>2,000.00</i>
<i>Bonds refunded, current year . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans) . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Warrants or orders, previous years . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers . . . . .</b>	<b>10,313.76</b>	<b>341.28</b>	<b>602.06</b>	<b>5,193.00</b>
<i>To sinking funds from revenue . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other . . . . .</i>	<i>10,313.76</i>	<i>341.28</i>	<i>602.06</i>	<i>5,193.00</i>
<b>Refunds . . . . .</b>	<b>206.88</b>	<b>23.79</b>	<b>73.70</b>	<b>47.46</b>
<b>Agency, trust, and investment . . . . .</b>	<b>23,995.20</b>	<b>8,253.81</b>	<b>6,141.29</b>	<b>12,866.97</b>
<i>Taxes and licenses for State . . . . .</i>	<i>2,541.00</i>	<i>2,420.00</i>	<i>1,936.00</i>	<i>2,904.00</i>
<i>Taxes for county . . . . .</i>	<i>3,187.98</i>	<i>3,036.18</i>	<i>2,428.94</i>	<i>2,150.10</i>
<i>Expenditures for grade crossings . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds . . . . .</i>	<i>17,944.62</i>	<i>2,492.63</i>	<i>1,418.55</i>	<i>7,444.07</i>
<i>All other . . . . .</i>	<i>321.60</i>	<i>305.00</i>	<i>357.80</i>	<i>368.80</i>
<b>RECAPITULATION.</b>				
Maintenance and interest . . . . .	\$49,292.32	\$67,458.61	\$43,519.26	\$75,674.80
Permanent debt (except from sinking funds) . . . . .	—	2,000.00	500.00	2,000.00
Sinking fund requirements from revenue . . . . .	—	—	—	—
Outlays . . . . .	575.00	—	—	110.40
Permanent debt from sinking funds . . . . .	—	—	—	—
Bonds refunded, current year . . . . .	—	—	—	—
Temporary loans . . . . .	—	—	—	—
Transfers (except to sinking funds) and refunds . . . . .	10,520.64	365.07	675.76	5,240.46
Agency, trust, and investment . . . . .	23,995.20	8,253.81	6,141.29	12,866.97
<b>Total payments . . . . .</b>	<b>\$84,383.16</b>	<b>\$78,077.49</b>	<b>\$50,836.31</b>	<b>\$95,892.63</b>
<i>Balance on hand, including funds . . . . .</i>	<i>39,131.23</i>	<i>45,358.56</i>	<i>21,490.36</i>	<i>30,243.38</i>
<b>GRAND TOTAL . . . . .</b>	<b>\$123,514.39</b>	<b>\$123,436.05</b>	<b>\$72,326.67</b>	<b>\$126,136.01</b>

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Conway POPULATION 867	Princeton POPULATION 866	Wellfleet POPULATION 851	Bolton POPULATION 850
<b>REVENUE.</b>	<b>\$76,280.14</b>	<b>\$100,777.13</b>	<b>\$101,532.19</b>	<b>\$69,044.77</b>
<b>General . . . . .</b>	<b>63,333.74</b>	<b>69,363.57</b>	<b>87,122.48</b>	<b>55,376.17</b>
<i>Taxes . . . . .</i>	<i>30,584.49</i>	<i>46,991.62</i>	<i>66,498.70</i>	<i>36,792.72</i>
Property, poll, and income . . . . .	28,414.65	44,419.58	62,181.55	34,477.88
Corporation, bank, etc. . . . .	2,169.84	2,572.04	4,317.15	2,314.84
<i>Licenses and permits . . . . .</i>	<i>358.00</i>	<i>—</i>	<i>241.50</i>	<i>30.50</i>
<i>Fines and forfeits . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>110.00</i>
<i>Grants and gifts . . . . .</i>	<i>32,391.25</i>	<i>22,371.95</i>	<i>20,382.28</i>	<i>18,425.95</i>
For expenses . . . . .	32,391.25	22,371.95	20,382.28	18,425.95
For outlays . . . . .	—	—	—	—
<i>All other . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>17.00</i>
<b>Commercial . . . . .</b>	<b>12,946.40</b>	<b>31,413.56</b>	<b>14,469.71</b>	<b>13,668.60</b>
<i>Special assessments . . . . .</i>	<i>—</i>	<i>—</i>	<i>305.50</i>	<i>—</i>
To meet expenses . . . . .	—	—	305.50	—
To meet outlays . . . . .	—	—	—	—
<i>Privileges . . . . .</i>	<i>1,048.13</i>	<i>1,262.91</i>	<i>1,062.66</i>	<i>1,209.75</i>
<b>Departmental . . . . .</b>	<b>11,071.86</b>	<b>9,189.84</b>	<b>11,851.38</b>	<b>10,912.43</b>
General government . . . . .	32.25	225.25	88.55	142.40
Protection of persons and property . . . . .	87.81	584.87	175.98	17.45
Health and sanitation . . . . .	—	74.07	694.85	9.50
Highways . . . . .	3,018.78	4,546.86	56.00	3,607.45
Charities . . . . .	6,797.65	3,101.69	9,973.70	6,112.76
Veterans' benefits . . . . .	—	55.20	—	80.00
Schools . . . . .	1,118.37	504.80	563.00	831.98
Libraries . . . . .	—	97.10	69.05	25.74
Recreation . . . . .	—	—	—	—
Unclassified . . . . .	17.00	—	230.25	85.15
<b>Public service enterprises . . . . .</b>	<b>—</b>	<b>20,014.58</b>	<b>—</b>	<b>—</b>
Electric light . . . . .	—	20,014.58	—	—
Water . . . . .	—	—	—	—
All other . . . . .	—	329.36	589.29	235.50
<b>Cemeteries . . . . .</b>	<b>—</b>	<b>616.87</b>	<b>600.88</b>	<b>1,310.92</b>
<b>Interest . . . . .</b>	<b>826.41</b>	<b>—</b>	<b>—</b>	<b>—</b>
On sinking funds . . . . .	—	—	—	—
On trust and investment funds . . . . .	529.39	454.13	60.00	989.78
All other . . . . .	297.02	162.74	540.88	321.14
<b>NON-REVENUE.</b>	<b>\$17,013.72</b>	<b>\$31,675.45</b>	<b>\$18,865.59</b>	<b>\$27,651.58</b>
<b>Offsets to outlays . . . . .</b>	<b>3,650.00</b>	<b>450.00</b>	<b>—</b>	<b>—</b>
Departmental . . . . .	3,650.00	450.00	—	—
Public service enterprises . . . . .	—	—	—	—
Cemeteries . . . . .	—	—	—	—
<b>Municipal indebtedness . . . . .</b>	<b>—</b>	<b>20,000.00</b>	<b>—</b>	<b>9,100.00</b>
Loans, general purposes . . . . .	—	—	—	—
Loans, public service enterprises . . . . .	—	—	—	—
Loans, cemeteries . . . . .	—	—	—	—
Bonds refunded, current year . . . . .	—	—	—	—
Temporary loans (including revenue loans) . . . . .	—	20,000.00	—	9,100.00
Unpaid warrants or orders, current year . . . . .	—	—	—	—
Premiums . . . . .	—	—	—	—
<b>Transfers . . . . .</b>	<b>7,600.00</b>	<b>738.90</b>	<b>5,078.89</b>	<b>10,374.05</b>
From sinking funds . . . . .	—	—	—	—
All other . . . . .	7,600.00	738.90	5,078.89	10,374.05
<b>Refunds . . . . .</b>	<b>.10</b>	<b>77.02</b>	<b>68.99</b>	<b>356.36</b>
<b>Agency, trust, and investment . . . . .</b>	<b>5,763.62</b>	<b>10,409.53</b>	<b>13,717.71</b>	<b>7,821.17</b>
Taxes and licenses for State . . . . .	1,936.00	2,420.00	3,993.00	2,178.00
Taxes for county . . . . .	2,428.94	2,077.28	5,706.96	1,869.56
Reimbursements for grade crossings . . . . .	—	—	—	—
Sinking and other permanent funds . . . . .	1,190.48	5,530.65	3,891.75	3,385.21
All other . . . . .	208.20	381.60	126.00	388.40
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays . . . . .	\$79,930.14	\$101,227.13	\$101,532.19	\$69,044.77
Premiums . . . . .	—	—	—	—
Municipal indebtedness . . . . .	—	20,000.00	—	9,100.00
Transfers and refunds . . . . .	7,600.10	815.92	5,147.88	10,730.41
Agency, trust, and investment . . . . .	5,763.62	10,409.53	13,717.71	7,821.17
<b>Total receipts . . . . .</b>	<b>\$93,293.86</b>	<b>\$132,452.58</b>	<b>\$126,397.78</b>	<b>\$96,696.35</b>
<b>Balance on hand, including funds . . . . .</b>	<b>38,508.95</b>	<b>16,277.66</b>	<b>47,533.74</b>	<b>39,225.86</b>
<b>GRAND TOTAL . . . . .</b>	<b>\$131,802.81</b>	<b>\$148,730.24</b>	<b>\$167,931.52</b>	<b>\$135,922.21</b>

## Graded According to Population of 1945 — Continued.

PAYMENTS.	Conway POPULATION 867	Princeton POPULATION 866	Wellfleet POPULATION 851	Bolton POPULATION 850
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Maintenance . . . . .	\$65,622.52	\$89,570.70	\$83,809.05	\$64,126.78
<i>Departmental</i> . . . . .	65,566.52	73,087.45	83,129.76	63,633.66
General government . . . . .	3,041.00	3,674.60	8,109.14	3,893.85
Protection of persons and property . . . . .	1,305.27	3,270.97	4,673.33	2,688.68
Health and sanitation . . . . .	531.27	1,261.38	4,290.53	2,554.42
Highways . . . . .	17,129.23	24,704.64	12,096.89	17,547.35
Charities . . . . .	19,629.54	9,605.92	27,518.18	17,205.63
Veterans' benefits . . . . .	—	—	121.00	—
Schools . . . . .	23,275.18	27,350.09	19,422.15	17,322.19
Libraries . . . . .	—	1,611.42	711.42	855.81
Recreation . . . . .	88.37	93.76	228.58	42.78
Pensions . . . . .	—	—	—	—
Unclassified . . . . .	566.66	1,514.67	5,958.54	1,522.95
<i>Public service enterprises</i> . . . . .	—	15,877.05	—	—
Electric light . . . . .	—	15,877.05	—	—
Water . . . . .	—	—	—	—
All other . . . . .	—	—	—	—
<i>Cemeteries</i> . . . . .	56.00	606.20	679.29	459.48
<i>Administration of trust funds</i> . . . . .	—	—	—	33.64
Interest . . . . .	—	259.33	1,073.82	60.11
<i>Loans, general purposes</i> . . . . .	—	259.33	1,073.82	60.11
<i>Loans, public service enterprises</i> . . . . .	—	—	—	—
<i>Loans, cemeteries</i> . . . . .	—	—	—	—
Outlays . . . . .	—	6,380.95	4,682.54	720.73
<i>Departmental</i> . . . . .	—	2,795.13	4,682.54	720.73
General government . . . . .	—	950.00	1,385.00	—
Protection of persons and property . . . . .	—	—	320.00	461.25
Health and sanitation . . . . .	—	—	—	—
Highways . . . . .	—	1,400.00	195.00	—
Charities . . . . .	—	—	—	—
Schools . . . . .	—	—	382.54	9.85
Libraries . . . . .	—	—	—	—
Recreation . . . . .	—	—	2,400.00	249.63
Unclassified . . . . .	—	445.13	—	—
<i>Public service enterprises</i> . . . . .	—	3,585.82	—	—
Electric light . . . . .	—	3,585.82	—	—
Water . . . . .	—	—	—	—
All other . . . . .	—	—	—	—
<i>Cemeteries</i> . . . . .	—	—	—	—
Municipal Indebtedness . . . . .	—	22,000.00	5,000.00	9,160.00
<i>From sinking funds</i> . . . . .	—	—	—	—
<i>From revenue and other sources</i> . . . . .	—	2,000.00	3,000.00	—
<i>Bonds refunded, current year</i> . . . . .	—	—	—	—
<i>Temporary loans (including revenue loans)</i> . . . . .	—	20,000.00	2,000.00	9,100.00
<i>Warrants or orders, previous years</i> . . . . .	—	—	—	—
Transfers . . . . .	7,600.00	738.90	5,078.89	10,374.05
<i>To sinking funds from revenue</i> . . . . .	—	—	—	—
<i>All other</i> . . . . .	7,600.00	738.90	5,078.89	10,374.05
Refunds . . . . .	.10	77.02	68.99	356.36
Agency, trust, and investment . . . . .	13,493.01	9,824.76	13,659.91	17,698.10
<i>Taxes and licenses for State</i> . . . . .	1,936.00	2,420.00	3,993.00	2,178.00
<i>Taxes for county</i> . . . . .	2,428.94	2,077.28	5,706.96	1,869.56
<i>Expenditures for grade crossings</i> . . . . .	—	—	—	—
<i>Sinking and other permanent funds</i> . . . . .	8,919.87	4,945.88	3,833.95	13,260.34
<i>All other</i> . . . . .	208.20	381.60	126.00	390.20

## RECAPITULATION.

Maintenance and interest . . . . .	\$65,622.52	\$89,830.03	\$84,882.87	\$64,186.89
Permanent debt (except from sinking funds) . . . . .	—	2,000.00	3,000.00	—
Sinking fund requirements from revenue . . . . .	—	—	—	—
Outlays . . . . .	—	6,380.95	4,682.54	720.73
Permanent debt from sinking funds . . . . .	—	—	—	—
Bonds refunded, current year . . . . .	—	—	—	—
Temporary loans . . . . .	—	20,000.00	2,000.00	9,100.00
Transfers (except to sinking funds) and refunds . . . . .	7,600.10	815.92	5,147.88	10,730.41
Agency, trust, and investment . . . . .	13,493.01	9,824.76	13,659.91	17,698.10
<b>Total payments</b> . . . . .	<b>\$86,715.63</b>	<b>\$128,851.66</b>	<b>\$113,373.20</b>	<b>\$102,436.13</b>
Balance on hand, including funds . . . . .	45,087.18	19,878.58	54,558.32	33,486.08
<b>GRAND TOTAL</b> . . . . .	<b>\$131,802.81</b>	<b>\$148,730.24</b>	<b>\$167,931.52</b>	<b>\$135,922.21</b>

TABLE I. — Summary of Financial Transactions. Towns

RECEIPTS.	Paxton POPULATION 850	Charlemont POPULATION 812	Boxford POPULATION 811	Brewster POPULATION 757
REVENUE.	\$100,072.01	\$74,944.21	\$72,395.75	\$82,689.19
General . . . . .	51,640.26	58,145.63	63,729.11	71,211.81
<i>Taxes</i> . . . . .	38,831.61	33,552.45	42,655.40	53,098.96
Property, poll, and income . . . . .	36,645.38	31,524.65	40,211.97	48,726.50
Corporation, bank, etc. . . . .	2,186.23	2,027.80	2,443.43	4,372.46
<i>Licenses and permits</i> . . . . .	644.25	790.00	252.50	768.00
<i>Fines and forfeits</i> . . . . .	30.00	236.80	—	—
<i>Grants and gifts</i> . . . . .	11,959.40	23,415.38	20,821.21	17,344.85
For expenses . . . . .	11,959.40	23,415.38	20,821.21	17,344.85
For outlays . . . . .	—	—	—	—
<i>All other</i> . . . . .	175.00	151.00	—	—
Commercial . . . . .	48,431.75	16,798.58	8,666.64	11,477.38
<i>Special assessments</i> . . . . .	—	—	151.75	36.75
To meet expenses . . . . .	—	—	151.75	36.75
To meet outlays . . . . .	—	—	—	—
<i>Privileges</i> . . . . .	1,563.00	1,100.29	1,416.57	1,732.57
<i>Departmental</i> . . . . .	6,702.41	15,226.28	5,854.22	9,256.78
General government . . . . .	164.15	165.00	197.25	172.57
Protection of persons and property . . . . .	53.20	121.20	47.03	75.15
Health and sanitation . . . . .	—	—	—	265.30
Highways . . . . .	4,062.40	3,843.20	1,583.70	1,004.20
Charities . . . . .	2,062.40	9,164.21	3,907.73	7,706.43
Veterans' benefits . . . . .	—	113.30	—	—
Schools . . . . .	36.26	1,790.10	—	—
Libraries . . . . .	—	8.52	—	—
Recreation . . . . .	—	—	—	9.00
Unclassified . . . . .	324.00	20.75	118.51	24.13
<i>Public service enterprises</i> . . . . .	38,183.32	—	—	—
Electric light . . . . .	33,920.61	—	—	—
Water . . . . .	4,262.71	—	—	—
All other . . . . .	—	—	—	—
<i>Cemeteries</i> . . . . .	240.82	—	—	11.50
<i>Interest</i> . . . . .	1,742.20	472.01	1,244.10	439.78
On sinking funds . . . . .	—	—	—	—
On trust and investment funds . . . . .	1,447.19	237.64	827.14	6.09
All other . . . . .	295.01	234.37	416.96	433.69
NON-REVENUE.	\$16,586.82	\$56,301.65	\$16,698.62	\$21,131.05
Offsets to outlays . . . . .	—	32,723.91	—	—
<i>Departmental</i> . . . . .	—	32,723.91	—	—
<i>Public service enterprises</i> . . . . .	—	—	—	—
<i>Cemeteries</i> . . . . .	—	—	—	—
Municipal indebtedness . . . . .	5,000.00	10,000.00	—	4,000.00
<i>Loans, general purposes</i> . . . . .	—	10,000.00	—	—
<i>Loans, public service enterprises</i> . . . . .	—	—	—	—
<i>Loans, cemeteries</i> . . . . .	—	—	—	—
<i>Bonds refunded, current year</i> . . . . .	—	—	—	—
<i>Temporary loans (including revenue loans)</i> . . . . .	5,000.00	—	—	4,000.00
<i>Unpaid warrants or orders, current year</i> . . . . .	—	—	—	—
<i>Premiums</i> . . . . .	—	—	—	—
Transfers . . . . .	6,228.56	6,326.43	3,241.45	5,000.00
<i>From sinking funds</i> . . . . .	—	—	—	—
<i>All other</i> . . . . .	6,228.56	6,326.43	3,241.45	5,000.00
Refunds . . . . .	25.19	457.31	316.41	143.31
Agency, trust, and investment . . . . .	5,333.07	6,794.00	13,140.76	11,987.74
<i>Taxes and licenses for State</i> . . . . .	2,057.00	1,815.00	2,299.00	4,114.00
<i>Taxes for county</i> . . . . .	1,765.69	2,277.13	1,960.58	5,879.90
<i>Reimbursements for grade crossings</i> . . . . .	—	—	—	—
<i>Sinking and other permanent funds</i> . . . . .	1,191.38	2,501.27	8,615.78	1,762.24
<i>All other</i> . . . . .	319.00	200.60	265.40	231.60
RECAPITULATION.				
Revenue and offsets to outlays . . . . .	\$100,072.01	\$107,668.12	\$72,395.75	\$82,689.19
Premiums . . . . .	—	—	—	—
Municipal indebtedness . . . . .	5,000.00	10,000.00	—	4,000.00
Transfers and refunds . . . . .	6,253.75	6,783.74	3,557.86	5,143.31
Agency, trust, and investment . . . . .	5,333.07	6,794.00	13,140.76	11,987.74
Total receipts . . . . .	\$116,658.83	\$131,245.86	\$89,094.37	\$103,820.24
Balance on hand, including funds . . . . .	46,455.75	32,046.00	36,788.48	39,307.18
GRAND TOTAL . . . . .	\$163,114.58	\$163,291.86	\$125,882.85	\$143,127.42



## Graded According to Population of 1945 — Continued.

PAYMENTS.	Paxton POPULATION 850	Charlemonst POPULATION 812	Boxford POPULATION 811	Brewster POPULATION 757
<b>Maintenance . . . . .</b>	<b>\$80,876.99</b>	<b>\$68,899.24</b>	<b>\$57,912.50</b>	<b>\$75,943.23</b>
<i>Departmental . . . . .</i>	<i>51,002.58</i>	<i>68,899.24</i>	<i>57,862.50</i>	<i>75,931.72</i>
General government . . . . .	4,419.94	4,650.97	4,150.80	8,404.38
Protection of persons and property . . . . .	3,406.64	1,175.04	3,723.19	4,196.42
Health and sanitation . . . . .	1,324.57	1,552.20	1,715.26	1,858.39
Highways . . . . .	14,626.91	17,679.95	16,896.11	15,567.62
Charities . . . . .	6,196.07	19,681.71	8,849.80	19,627.61
Veterans' benefits . . . . .	—	331.80	57.79	464.95
Schools . . . . .	17,917.24	22,144.26	19,509.54	21,738.25
Libraries . . . . .	1,443.89	361.51	530.52	497.66
Recreation . . . . .	179.39	76.05	172.36	822.47
Pensions . . . . .	—	—	—	—
Unclassified . . . . .	1,487.93	1,245.75	2,257.13	2,753.98
<i>Public service enterprises . . . . .</i>	<i>29,108.67</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light . . . . .	26,773.83	—	—	—
Water . . . . .	2,334.84	—	—	—
All other . . . . .	—	—	—	—
<i>Cemeteries . . . . .</i>	<i>229.66</i>	<i>—</i>	<i>50.00</i>	<i>11.50</i>
<i>Administration of trust funds . . . . .</i>	<i>536.08</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Interest . . . . .</b>	<b>2,501.18</b>	<b>7.50</b>	<b>130.00</b>	<b>26.67</b>
<i>Loans, general purposes . . . . .</i>	<i>216.18</i>	<i>7.50</i>	<i>130.00</i>	<i>26.67</i>
<i>Loans, public service enterprises . . . . .</i>	<i>2,285.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays . . . . .</b>	<b>—</b>	<b>45,213.19</b>	<b>170.00</b>	<b>785.70</b>
<i>Departmental . . . . .</i>	<i>—</i>	<i>45,213.19</i>	<i>170.00</i>	<i>377.46</i>
General government . . . . .	—	—	—	149.56
Protection of persons and property . . . . .	—	—	—	16.54
Health and sanitation . . . . .	—	—	—	—
Highways . . . . .	—	45,179.46	170.00	—
Charities . . . . .	—	—	—	—
Schools . . . . .	—	33.73	—	211.36
Libraries . . . . .	—	—	—	—
Recreation . . . . .	—	—	—	—
Unclassified . . . . .	—	—	—	—
<i>Public service enterprises . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>408.24</i>
Electric light . . . . .	—	—	—	—
Water . . . . .	—	—	—	—
All other . . . . .	—	—	—	408.24
<i>Cemeteries . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness . . . . .</b>	<b>14,890.00</b>	<b>1,000.00</b>	<b>2,000.00</b>	<b>2,006.00</b>
<i>From sinking funds . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources . . . . .</i>	<i>4,890.00</i>	<i>1,000.00</i>	<i>2,000.00</i>	<i>2,000.00</i>
<i>Bonds refunded, current year . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans) . . . . .</i>	<i>10,000.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Warrants or orders, previous years . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers . . . . .</b>	<b>6,228.56</b>	<b>6,326.43</b>	<b>3,241.45</b>	<b>5,000.00</b>
<i>To sinking funds from revenue . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other . . . . .</i>	<i>6,228.56</i>	<i>6,326.43</i>	<i>3,241.45</i>	<i>5,000.00</i>
<b>Refunds . . . . .</b>	<b>25.19</b>	<b>457.31</b>	<b>316.41</b>	<b>143.31</b>
<b>Agency, trust, and investment . . . . .</b>	<b>10,476.40</b>	<b>12,441.62</b>	<b>16,183.48</b>	<b>16,993.83</b>
<i>Taxes and licenses for State . . . . .</i>	<i>2,057.00</i>	<i>1,815.00</i>	<i>2,299.00</i>	<i>4,114.00</i>
<i>Taxes for county . . . . .</i>	<i>1,765.69</i>	<i>2,277.13</i>	<i>1,960.58</i>	<i>5,879.90</i>
<i>Expenditures for grade crossings . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds . . . . .</i>	<i>6,365.91</i>	<i>8,148.89</i>	<i>11,663.90</i>	<i>6,768.33</i>
<i>All other . . . . .</i>	<i>287.80</i>	<i>200.60</i>	<i>260.00</i>	<i>231.60</i>
<b>RECAPITULATION.</b>				
Maintenance and interest . . . . .	\$83,378.17	\$68,906.74	\$58,042.50	\$75,969.90
Permanent debt (except from sinking funds) . . . . .	4,890.00	1,000.00	2,000.00	2,000.00
Sinking fund requirements from revenue . . . . .	—	—	—	—
Outlays . . . . .	—	45,213.19	170.00	785.70
Permanent debt from sinking funds . . . . .	—	—	—	—
Bonds refunded, current year . . . . .	—	—	—	—
Temporary loans . . . . .	10,000.00	—	—	—
Transfers (except to sinking funds) and refunds . . . . .	6,253.75	6,783.74	3,557.86	5,143.31
Agency, trust, and investment . . . . .	10,476.40	12,441.62	16,183.48	16,993.83
<b>Total payments . . . . .</b>	<b>\$114,998.32</b>	<b>\$134,345.29</b>	<b>\$79,953.84</b>	<b>\$100,892.74</b>
Balance on hand, including funds . . . . .	48,116.26	28,946.57	45,929.01	42,234.68
<b>GRAND TOTAL . . . . .</b>	<b>\$163,114.58</b>	<b>\$163,291.86</b>	<b>\$125,882.85</b>	<b>\$143,127.42</b>

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Royalston POPULATION 750	Petersham POPULATION 743	Carlisle POPULATION 697	Becket POPULATION 682
<b>REVENUE.</b>	<b>\$69,268.33</b>	<b>\$73,581.82</b>	<b>\$56,486.23</b>	<b>\$74,630.71</b>
<b>General . . . . .</b>	<b>57,358.79</b>	<b>63,907.91</b>	<b>45,547.28</b>	<b>65,295.48</b>
<i>Taxes . . . . .</i>	<i>33,321.13</i>	<i>41,164.88</i>	<i>26,809.51</i>	<i>42,034.54</i>
Property, poll, and income . . . . .	31,777.91	38,293.74	24,366.08	38,912.88
Corporation, bank, etc. . . . .	1,543.22	2,871.14	2,443.43	3,121.66
<i>Licenses and permits . . . . .</i>	<i>11.25</i>	<i>26.00</i>	<i>44.50</i>	<i>795.50</i>
<i>Fines and forfeits . . . . .</i>	<i>50.00</i>	<i>50.00</i>	—	<i>191.88</i>
<i>Grants and gifts . . . . .</i>	<i>23,976.41</i>	<i>22,667.03</i>	<i>18,693.27</i>	<i>22,089.49</i>
For expenses . . . . .	23,976.41	22,667.03	18,693.27	22,089.49
For outlays . . . . .	—	—	—	—
<i>All other . . . . .</i>	—	—	—	<i>184.07</i>
<b>Commercial . . . . .</b>	<b>11,909.54</b>	<b>9,673.91</b>	<b>10,938.95</b>	<b>9,335.23</b>
<i>Special assessments . . . . .</i>	—	—	—	—
To meet expenses . . . . .	—	—	—	—
To meet outlays . . . . .	—	—	—	—
<i>Privileges . . . . .</i>	<i>846.55</i>	<i>1,305.15</i>	<i>1,197.27</i>	<i>858.94</i>
<i>Departmental . . . . .</i>	<i>10,163.52</i>	<i>7,302.35</i>	<i>8,525.06</i>	<i>7,526.39</i>
General government . . . . .	119.00	194.50	16.45	97.04
Protection of persons and property . . . . .	16.63	36.00	—	17.95
Health and sanitation . . . . .	—	—	—	—
Highways . . . . .	3,653.71	2,714.00	4,646.50	1,497.40
Charities . . . . .	5,811.53	2,904.97	3,852.77	5,078.78
Veterans' benefits . . . . .	72.83	—	—	—
Schools . . . . .	493.37	1,452.88	—	835.22
Libraries . . . . .	1.45	—	9.34	—
Recreation . . . . .	—	—	—	—
Unclassified . . . . .	—	—	—	—
<i>Public service enterprises . . . . .</i>	<i>2.90</i>	—	—	—
Electric light . . . . .	—	—	—	—
Water . . . . .	—	—	—	—
All other . . . . .	2.90	—	—	—
<i>Cemeteries . . . . .</i>	<i>51.10</i>	<i>295.92</i>	<i>618.20</i>	<i>435.50</i>
<i>Interest . . . . .</i>	<i>840.47</i>	<i>770.49</i>	<i>598.42</i>	<i>514.40</i>
On sinking funds . . . . .	—	—	—	—
On trust and investment funds . . . . .	729.03	752.72	447.16	40.00
All other . . . . .	111.44	17.77	151.26	474.40
<b>NON-REVENUE.</b>	<b>\$8,384.74</b>	<b>\$7,703.08</b>	<b>\$5,758.80</b>	<b>\$14,981.84</b>
<b>Offsets to outlays . . . . .</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>15.00</b>
<i>Departmental . . . . .</i>	—	—	—	<i>15.00</i>
<i>Public service enterprises . . . . .</i>	—	—	—	—
<i>Cemeteries . . . . .</i>	—	—	—	—
<b>Municipal indebtedness . . . . .</b>	<b>2,600.00</b>	<b>—</b>	<b>—</b>	<b>—</b>
<i>Loans, general purposes . . . . .</i>	—	—	—	—
<i>Loans, public service enterprises . . . . .</i>	—	—	—	—
<i>Loans, cemeteries . . . . .</i>	—	—	—	—
<i>Bonds refunded, current year . . . . .</i>	—	—	—	—
<i>Temporary loans (including revenue loans) . . . . .</i>	<i>2,600.00</i>	—	—	—
<i>Unpaid warrants or orders, current year . . . . .</i>	—	—	—	—
<i>Premiums . . . . .</i>	—	—	—	—
<b>Transfers . . . . .</b>	<b>883.34</b>	<b>993.09</b>	<b>158.53</b>	<b>5,040.00</b>
<i>From sinking funds . . . . .</i>	—	—	—	—
<i>All other . . . . .</i>	<i>883.34</i>	<i>993.09</i>	<i>158.53</i>	<i>5,040.00</i>
<b>Refunds . . . . .</b>	<b>177.07</b>	<b>46.37</b>	<b>27.66</b>	<b>102.05</b>
<b>Agency, trust, and investment . . . . .</b>	<b>4,724.33</b>	<b>6,663.62</b>	<b>5,572.61</b>	<b>9,824.79</b>
<i>Taxes and licenses for State . . . . .</i>	<i>1,452.00</i>	<i>2,662.00</i>	<i>2,299.00</i>	<i>1,573.00</i>
<i>Taxes for county . . . . .</i>	<i>1,246.37</i>	<i>2,285.01</i>	<i>1,470.55</i>	<i>1,164.64</i>
<i>Reimbursements for grade crossings . . . . .</i>	—	—	—	—
<i>Sinking and other permanent funds . . . . .</i>	<i>1,764.76</i>	<i>1,424.41</i>	<i>1,509.86</i>	<i>6,847.75</i>
<i>All other . . . . .</i>	<i>261.20</i>	<i>292.20</i>	<i>293.20</i>	<i>239.40</i>
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays . . . . .	\$69,268.33	\$73,581.82	\$56,486.23	\$74,645.71
Premiums . . . . .	—	—	—	—
Municipal indebtedness . . . . .	2,600.00	—	—	—
Transfers and refunds . . . . .	1,060.41	1,039.46	186.19	5,142.05
Agency, trust, and investment . . . . .	4,724.33	6,663.62	5,572.61	9,824.79
<b>Total receipts . . . . .</b>	<b>\$77,653.07</b>	<b>\$81,284.90</b>	<b>\$62,245.03</b>	<b>\$89,612.55</b>
<i>Balance on hand, including funds . . . . .</i>	<i>26,187.72</i>	<i>25,458.61</i>	<i>20,553.76</i>	<i>36,777.00</i>
<b>GRAND TOTAL . . . . .</b>	<b>\$103,840.79</b>	<b>\$106,743.51</b>	<b>\$82,798.79</b>	<b>\$126,389.55</b>

## Graded According to Population of 1945 — Continued.

PAYMENTS.	Royalston POPULATION 750	Petersham POPULATION 743	Carlisle POPULATION 697	Becket POPULATION 682
<b>Maintenance . . . . .</b>	<b>\$58,686.52</b>	<b>\$66,028.57</b>	<b>\$51,150.82</b>	<b>\$58,712.64</b>
<i>Departmental . . . . .</i>	<i>58,398.59</i>	<i>65,228.52</i>	<i>50,350.82</i>	<i>57,864.44</i>
General government . . . . .	2,754.63	3,310.57	2,887.24	3,039.37
Protection of persons and property . . . . .	1,526.05	1,043.49	1,759.38	1,592.82
Health and sanitation . . . . .	968.02	1,950.29	816.17	2,137.61
Highways . . . . .	20,114.50	19,941.12	16,242.02	17,371.04
Charities . . . . .	14,472.19	12,008.20	9,607.63	14,542.40
Veterans' benefits . . . . .	89.91	680.00	—	10.00
Schools . . . . .	16,911.50	23,879.59	17,619.79	18,553.10
Libraries . . . . .	486.50	382.91	585.16	175.00
Recreation . . . . .	71.79	297.50	254.42	227.65
Pensions . . . . .	—	—	—	—
Unclassified . . . . .	1,003.50	1,734.85	579.01	215.45
<i>Public service enterprises . . . . .</i>	<i>8.03</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light . . . . .	—	—	—	—
Water . . . . .	—	—	—	—
All other . . . . .	8.03	—	—	—
<i>Cemeteries . . . . .</i>	<i>269.90</i>	<i>800.05</i>	<i>800.00</i>	<i>848.20</i>
<i>Administration of trust funds . . . . .</i>	<i>10.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Interest . . . . .</b>	<b>558.92</b>	<b>42.50</b>	<b>—</b>	<b>450.87</b>
<i>Loans, general purposes . . . . .</i>	<i>558.92</i>	<i>42.50</i>	<i>—</i>	<i>450.87</i>
<i>Loans, public service enterprises . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays . . . . .</b>	<b>4,594.50</b>	<b>139.26</b>	<b>—</b>	<b>258.98</b>
<i>Departmental . . . . .</i>	<i>4,594.50</i>	<i>139.26</i>	<i>—</i>	<i>258.98</i>
General government . . . . .	—	—	—	—
Protection of persons and property . . . . .	4,500.00	—	—	—
Health and sanitation . . . . .	—	—	—	—
Highways . . . . .	—	—	—	250.00
Charities . . . . .	—	—	—	—
Schools . . . . .	94.50	139.26	—	8.98
Libraries . . . . .	—	—	—	—
Recreation . . . . .	—	—	—	—
Unclassified . . . . .	—	—	—	—
<i>Public service enterprises . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light . . . . .	—	—	—	—
Water . . . . .	—	—	—	—
All other . . . . .	—	—	—	—
<i>Cemeteries . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness . . . . .</b>	<b>4,600.00</b>	<b>1,000.00</b>	<b>—</b>	<b>6,800.00</b>
<i>From sinking funds . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources . . . . .</i>	<i>2,000.00</i>	<i>1,000.00</i>	<i>—</i>	<i>2,250.00</i>
<i>Bonds refunded, current year . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans) . . . . .</i>	<i>2,600.00</i>	<i>—</i>	<i>—</i>	<i>4,550.00</i>
<i>Warrants or orders, previous years . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers . . . . .</b>	<b>883.34</b>	<b>993.09</b>	<b>158.53</b>	<b>5,040.00</b>
<i>To sinking funds from revenue . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other . . . . .</i>	<i>883.34</i>	<i>993.09</i>	<i>158.53</i>	<i>5,040.00</i>
<b>Refunds . . . . .</b>	<b>177.07</b>	<b>46.37</b>	<b>27.66</b>	<b>102.05</b>
<b>Agency, trust, and investment . . . . .</b>	<b>4,727.00</b>	<b>6,817.09</b>	<b>6,049.78</b>	<b>14,713.49</b>
<i>Taxes and licenses for State . . . . .</i>	<i>1,452.00</i>	<i>2,662.00</i>	<i>2,299.00</i>	<i>1,573.00</i>
<i>Taxes for county . . . . .</i>	<i>1,246.37</i>	<i>2,285.01</i>	<i>1,470.55</i>	<i>1,164.64</i>
<i>Expenditures for grade crossings . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds . . . . .</i>	<i>1,772.83</i>	<i>1,586.88</i>	<i>1,990.63</i>	<i>11,736.45</i>
<i>All other . . . . .</i>	<i>255.80</i>	<i>283.20</i>	<i>289.60</i>	<i>239.40</i>

## RECAPITULATION.

Maintenance and interest . . . . .	\$59,245.44	\$66,071.07	\$51,150.82	\$59,163.51
Permanent debt (except from sinking funds) . . . . .	2,000.00	1,000.00	—	2,250.00
Sinking fund requirements from revenue . . . . .	—	—	—	—
Outlays . . . . .	4,594.50	139.26	—	258.98
Permanent debt from sinking funds . . . . .	—	—	—	—
Bonds refunded, current year . . . . .	—	—	—	—
Temporary loans . . . . .	2,600.00	—	—	4,550.00
Transfers (except to sinking funds) and refunds . . . . .	1,060.41	1,039.46	186.19	5,142.05
Agency, trust, and investment . . . . .	4,727.00	6,817.09	6,049.78	14,713.49
<b>Total payments . . . . .</b>	<b>\$74,227.35</b>	<b>\$75,066.88</b>	<b>\$57,386.79</b>	<b>\$86,078.03</b>
Balance on hand, including funds . . . . .	29,613.44	31,676.63	25,412.00	40,311.52
<b>GRAND TOTAL . . . . .</b>	<b>\$103,840.79</b>	<b>\$106,743.51</b>	<b>\$82,798.79</b>	<b>\$126,389.55</b>

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Granville POPULATION 656	Richmond POPULATION 646	Eastham POPULATION 604	Leverett POPULATION 594
REVENUE.	\$83,485.21	\$55,173.43	\$70,208.72	\$58,544.19
General . . . . .	74,777.17	47,835.81	60,654.69	49,221.26
<i>Taxes</i> . . . . .	55,043.49	30,401.55	40,072.26	25,095.97
Property, poll, and income . . . . .	50,570.62	28,858.33	37,114.42	23,622.54
Corporation, bank, etc. . . . .	4,472.87	1,543.22	2,957.84	1,473.43
<i>Licenses and permits</i> . . . . .	10.50	15.00	483.00	—
<i>Fines and forfeits</i> . . . . .	—	—	—	—
<i>Grants and gifts</i> . . . . .	19,723.18	17,419.26	20,045.63	24,125.29
For expenses . . . . .	19,723.18	17,419.26	20,045.63	24,125.29
For outlays . . . . .	—	—	—	—
<i>All other</i> . . . . .	—	—	53.80	—
Commercial . . . . .	8,708.04	7,337.62	9,554.03	9,322.93
<i>Special assessments</i> . . . . .	—	—	87.50	—
To meet expenses . . . . .	—	—	87.50	—
To meet outlays . . . . .	—	—	—	—
<i>Privileges</i> . . . . .	1,292.60	1,026.81	716.02	772.93
<i>Departmental</i> . . . . .	6,812.69	6,066.78	7,768.63	8,275.21
General government . . . . .	157.54	9.80	29.83	—
Protection of persons and property . . . . .	4.38	12.02	53.71	2.76
Health and sanitation . . . . .	—	—	18.50	—
Highways . . . . .	5,364.43	2,275.58	312.25	1,073.12
Charities . . . . .	1,083.99	3,584.27	5,210.82	7,036.30
Veterans' benefits . . . . .	180.00	—	180.00	—
Schools . . . . .	3.65	178.00	1,609.93	160.20
Libraries . . . . .	9.70	7.11	15.01	2.83
Recreation . . . . .	—	—	—	—
Unclassified . . . . .	9.00	—	338.58	—
<i>Public service enterprises</i> . . . . .	—	—	—	—
Electric light . . . . .	—	—	—	—
Water . . . . .	—	—	—	—
All other . . . . .	—	—	—	—
<i>Cemeteries</i> . . . . .	—	8.50	—	—
<i>Interest</i> . . . . .	602.75	235.53	981.88	274.79
On sinking funds . . . . .	—	—	—	—
On trust and investment funds . . . . .	393.38	31.62	753.61	76.32
All other . . . . .	209.37	203.91	228.27	198.47
NON-REVENUE.	\$23,046.27	\$3,579.86	\$26,844.61	\$10,660.43
Offsets to outlays . . . . .	250.00	500.00	2,955.00	—
<i>Departmental</i> . . . . .	250.00	500.00	2,955.00	—
<i>Public service enterprises</i> . . . . .	—	—	—	—
<i>Cemeteries</i> . . . . .	—	—	—	—
Municipal indebtedness . . . . .	10,000.00	—	5,375.00	—
<i>Loans, general purposes</i> . . . . .	—	—	—	—
<i>Loans, public service enterprises</i> . . . . .	—	—	—	—
<i>Loans, cemeteries</i> . . . . .	—	—	—	—
<i>Bonds refunded, current year</i> . . . . .	—	—	—	—
<i>Temporary loans (including revenue loans)</i> . . . . .	10,000.00	—	5,375.00	—
<i>Unpaid warrants or orders, current year</i> . . . . .	—	—	—	—
<i>Premiums</i> . . . . .	—	—	—	—
Transfers . . . . .	3,757.50	31.62	11,116.94	7,457.65
<i>From sinking funds</i> . . . . .	—	—	—	—
<i>All other</i> . . . . .	3,757.50	31.62	11,116.94	7,457.65
Refunds . . . . .	691.57	30.69	64.60	95.40
Agency, trust, and investment . . . . .	8,347.20	3,017.55	7,333.07	3,107.38
<i>Taxes and licenses for State</i> . . . . .	3,751.00	1,452.00	2,783.00	968.00
<i>Taxes for county</i> . . . . .	2,792.01	1,075.05	3,977.58	1,214.47
<i>Reimbursements for grade crossings</i> . . . . .	—	—	—	—
<i>Sinking and other permanent funds</i> . . . . .	1,503.59	209.10	440.49	758.11
<i>All other</i> . . . . .	300.60	281.40	132.00	166.80
RECAPITULATION.				
Revenue and offsets to outlays . . . . .	\$83,735.21	\$55,673.43	\$73,163.72	\$58,544.19
Premiums . . . . .	—	—	—	—
Municipal indebtedness . . . . .	10,000.00	—	5,375.00	—
Transfers and refunds . . . . .	4,449.07	62.31	11,181.54	7,553.05
Agency, trust, and investment . . . . .	8,347.20	3,017.55	7,333.07	3,107.38
Total receipts . . . . .	\$106,531.48	\$58,753.29	\$97,053.33	\$69,204.62
Balance on hand, including funds . . . . .	20,979.55	20,586.71	24,738.18	31,470.13
GRAND TOTAL . . . . .	\$127,511.03	\$79,340.00	\$121,791.51	\$100,674.75



## Graded According to Population of 1945 — Continued.

PAYMENTS.	Granville POPULATION 656	Richmond POPULATION 646	Eastham POPULATION 604	Leverett POPULATION 594
<b>Maintenance . . . . .</b>	<b>\$65,356.15</b>	<b>\$46,375.31</b>	<b>\$54,626.44</b>	<b>\$50,042.38</b>
<i>Departmental . . . . .</i>	<i>65,356.15</i>	<i>46,133.11</i>	<i>54,626.44</i>	<i>50,042.38</i>
General government . . . . .	4,993.36	3,212.76	8,448.03	2,166.52
Protection of persons and property . . . . .	2,038.48	359.89	2,303.96	650.52
Health and sanitation . . . . .	686.90	950.81	859.19	471.99
Highways . . . . .	28,169.47	12,005.26	8,800.98	8,802.38
Charities . . . . .	4,519.71	11,639.61	14,305.83	18,450.48
Veterans' benefits . . . . .	—	—	—	—
Schools . . . . .	22,531.34	15,811.03	18,097.22	18,227.05
Libraries . . . . .	1,044.78	733.69	702.95	417.94
Recreation . . . . .	49.65	27.88	70.83	24.50
Pensions . . . . .	—	—	—	—
Unclassified . . . . .	1,322.46	1,392.18	1,037.45	831.00
<i>Public service enterprises . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light . . . . .	—	—	—	—
Water . . . . .	—	—	—	—
All other . . . . .	—	—	—	—
<i>Cemeteries . . . . .</i>	<i>—</i>	<i>242.20</i>	<i>—</i>	<i>—</i>
<i>Administration of trust funds . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Interest . . . . .</b>	<b>21.53</b>	<b>191.25</b>	<b>179.95</b>	<b>—</b>
<i>Loans, general purposes . . . . .</i>	<i>21.53</i>	<i>191.25</i>	<i>179.95</i>	<i>—</i>
<i>Loans, public service enterprises . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays . . . . .</b>	<b>8,885.29</b>	<b>27.75</b>	<b>—</b>	<b>39.22</b>
<i>Departmental . . . . .</i>	<i>8,885.29</i>	<i>27.75</i>	<i>—</i>	<i>39.22</i>
General government . . . . .	—	—	—	—
Protection of persons and property . . . . .	—	—	—	—
Health and sanitation . . . . .	—	—	—	—
Highways . . . . .	8,885.29	—	—	—
Charities . . . . .	—	—	—	—
Schools . . . . .	—	27.75	—	39.22
Libraries . . . . .	—	—	—	—
Recreation . . . . .	—	—	—	—
Unclassified . . . . .	—	—	—	—
<i>Public service enterprises . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light . . . . .	—	—	—	—
Water . . . . .	—	—	—	—
All other . . . . .	—	—	—	—
<i>Cemeteries . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness . . . . .</b>	<b>10,000.00</b>	<b>1,000.00</b>	<b>6,375.00</b>	<b>—</b>
<i>From sinking funds . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources . . . . .</i>	<i>—</i>	<i>1,000.00</i>	<i>1,000.00</i>	<i>—</i>
<i>Bonds refunded, current year . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans) . . . . .</i>	<i>10,000.00</i>	<i>—</i>	<i>5,375.00</i>	<i>—</i>
<i>Warrants or orders, previous years . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers . . . . .</b>	<b>3,757.50</b>	<b>31.62</b>	<b>11,116.94</b>	<b>7,457.65</b>
<i>To sinking funds from revenue . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other . . . . .</i>	<i>3,757.50</i>	<i>31.62</i>	<i>11,116.94</i>	<i>7,457.65</i>
<b>Refunds . . . . .</b>	<b>691.57</b>	<b>30.69</b>	<b>64.60</b>	<b>95.40</b>
<b>Agency, trust, and investment . . . . .</b>	<b>11,973.74</b>	<b>3,029.95</b>	<b>18,737.39</b>	<b>10,526.05</b>
<i>Taxes and licenses for State . . . . .</i>	<i>3,751.00</i>	<i>1,452.00</i>	<i>2,783.00</i>	<i>968.00</i>
<i>Taxes for county . . . . .</i>	<i>2,792.01</i>	<i>1,075.05</i>	<i>3,977.58</i>	<i>1,214.47</i>
<i>Expenditures for grade crossings . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds . . . . .</i>	<i>5,128.13</i>	<i>221.50</i>	<i>11,844.81</i>	<i>8,176.78</i>
<i>All other . . . . .</i>	<i>302.60</i>	<i>281.40</i>	<i>132.00</i>	<i>166.80</i>
<b>RECAPITULATION.</b>				
Maintenance and interest . . . . .	\$65,377.68	\$46,566.56	\$54,806.39	\$50,042.38
Permanent debt (except from sinking funds) . . . . .	—	1,000.00	1,000.00	—
Sinking fund requirements from revenue . . . . .	—	—	—	—
Outlays . . . . .	8,885.29	27.75	—	39.22
Permanent debt from sinking funds . . . . .	—	—	—	—
Bonds refunded, current year . . . . .	—	—	—	—
Temporary loans . . . . .	10,000.00	—	5,375.00	—
Transfers (except to sinking funds) and refunds . . . . .	4,449.07	62.31	11,181.54	7,553.05
Agency, trust, and investment . . . . .	11,973.74	3,029.95	18,737.39	10,526.05
<b>Total payments . . . . .</b>	<b>\$100,685.78</b>	<b>\$50,686.57</b>	<b>\$91,100.32</b>	<b>\$68,160.70</b>
Balance on hand, including funds . . . . .	26,825.25	28,653.43	30,691.19	32,514.05
<b>GRAND TOTAL . . . . .</b>	<b>\$127,511.03</b>	<b>\$79,340.00</b>	<b>\$121,791.51</b>	<b>\$100,674.75</b>

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Truro POPULATION 582	Egremont POPULATION 563	Plympton POPULATION 545	Cummington POPULATION 532
<b>REVENUE.</b>	<b>\$51,294.78</b>	<b>\$39,702.39</b>	<b>\$54,172.13</b>	<b>\$56,941.15</b>
General . . . . .	45,368.12	32,146.88	46,145.00	48,150.88
<i>Taxes</i> . . . . .	34,349.37	20,707.08	29,374.92	22,169.72
Property, poll, and income . . . . .	31,005.72	18,649.45	27,831.70	21,012.31
Corporation, bank, etc. . . . .	3,343.65	2,057.63	1,543.22	1,157.41
<i>Licenses and permits</i> . . . . .	342.50	247.00	4.00	34.00
<i>Fines and forfeits</i> . . . . .	—	—	—	20.00
<i>Grants and gifts</i> . . . . .	10,676.25	11,162.14	16,766.08	25,927.16
For expenses . . . . .	10,676.25	11,162.14	16,766.08	25,927.16
For outlays . . . . .	—	—	—	—
<i>All other</i> . . . . .	—	30.66	—	—
Commercial . . . . .	5,926.66	7,555.51	8,027.13	8,790.27
<i>Special assessments</i> . . . . .	—	—	52.50	—
To meet expenses . . . . .	—	—	52.50	—
To meet outlays . . . . .	—	—	—	—
<i>Privileges</i> . . . . .	2,466.62	1,018.48	745.86	464.42
<i>Departmental</i> . . . . .	2,811.46	6,475.07	6,791.91	7,343.08
General government . . . . .	27.00	30.10	16.38	104.20
Protection of persons and property . . . . .	46.88	6.65	8.08	14.23
Health and sanitation . . . . .	—	—	—	—
Highways . . . . .	991.80	1,010.55	135.17	2,695.70
Charities . . . . .	1,683.70	5,380.35	5,829.30	4,528.95
Veterans' benefits . . . . .	—	—	—	—
Schools . . . . .	—	—	798.58	—
Libraries . . . . .	30.00	15.40	4.40	—
Recreation . . . . .	—	—	—	—
Unclassified . . . . .	32.08	32.02	—	—
<i>Public service enterprises</i> . . . . .	—	—	—	444.79
Electric light . . . . .	—	—	—	—
Water . . . . .	—	—	—	444.79
All other . . . . .	—	—	—	—
<i>Cemeteries</i> . . . . .	164.89	11.00	111.50	74.00
<i>Interest</i> . . . . .	483.69	50.96	325.36	468.98
On sinking funds . . . . .	—	—	45.14	327.72
On trust and investment funds . . . . .	165.00	—	—	—
All other . . . . .	318.69	50.96	280.22	136.26
<b>NON-REVENUE.</b>	<b>\$15,286.81</b>	<b>\$7,286.75</b>	<b>\$9,591.18</b>	<b>\$14,507.07</b>
Offsets to outlays . . . . .	—	—	—	—
<i>Departmental</i> . . . . .	—	—	—	—
<i>Public service enterprises</i> . . . . .	—	—	—	—
<i>Cemeteries</i> . . . . .	—	—	—	—
Municipal indebtedness . . . . .	—	—	5,060.00	5,000.00
<i>Loans, general purposes</i> . . . . .	—	—	—	—
<i>Loans, public service enterprises</i> . . . . .	—	—	—	—
<i>Loans, cemeteries</i> . . . . .	—	—	—	—
<i>Bonds refunded, current year</i> . . . . .	—	—	—	—
<i>Temporary loans (including revenue loans)</i> . . . . .	—	—	5,000.00	5,000.00
<i>Unpaid warrants or orders, current year</i> . . . . .	—	—	—	—
<i>Premiums</i> . . . . .	—	—	—	—
Transfers . . . . .	5,564.00	3,700.00	311.50	5,144.15
<i>From sinking funds</i> . . . . .	—	—	—	—
<i>All other</i> . . . . .	5,564.00	3,700.00	311.50	5,144.15
Refunds . . . . .	20.00	27.27	—	170.67
Agency, trust, and investment . . . . .	9,702.81	3,559.48	4,279.68	4,192.25
<i>Taxes and licenses for State</i> . . . . .	3,146.00	1,936.00	1,452.00	1,089.00
<i>Taxes for county</i> . . . . .	4,496.39	1,433.40	1,250.12	1,588.93
<i>Reimbursements for grade crossings</i> . . . . .	—	—	—	—
<i>Sinking and other permanent funds</i> . . . . .	1,812.02	79.08	1,398.16	1,323.32
<i>All other</i> . . . . .	248.40	111.00	179.40	191.00
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays . . . . .	\$51,294.78	\$39,702.39	\$54,172.13	\$56,941.15
Premiums . . . . .	—	—	5,000.00	5,000.00
Municipal indebtedness . . . . .	—	—	—	—
Transfers and refunds . . . . .	5,584.00	3,727.27	311.50	5,314.82
Agency, trust, and investment . . . . .	9,702.81	3,559.48	4,279.68	4,192.25
<b>Total receipts . . . . .</b>	<b>\$66,581.59</b>	<b>\$46,989.14</b>	<b>\$63,763.31</b>	<b>\$71,448.22</b>
Balance on hand, including funds . . . . .	23,981.81	17,727.34	16,858.75	20,648.61
<b>GRAND TOTAL . . . . .</b>	<b>\$90,563.40</b>	<b>\$64,716.48</b>	<b>\$80,622.06</b>	<b>\$92,096.83</b>

## Graded According to Population of 1945 — Continued.

PAYMENTS.	Truro POPULATION 582	Egremont POPULATION 563	Plympton POPULATION 545	Cummington POPULATION 532
<b>Maintenance . . . . .</b>	<b>\$42,848.63</b>	<b>\$33,471.79</b>	<b>\$46,512.43</b>	<b>\$51,636.42</b>
<i>Departmental . . . . .</i>	<i>42,633.74</i>	<i>33,410.79</i>	<i>46,355.63</i>	<i>51,192.71</i>
General government . . . . .	4,219.89	1,866.86	2,963.19	1,823.10
Protection of persons and property . . . . .	5,311.62	866.86	1,454.14	471.02
Health and sanitation . . . . .	2,097.71	488.39	1,089.47	582.60
Highways . . . . .	8,790.57	9,540.56	7,046.49	13,158.57
Charities . . . . .	4,631.49	9,999.74	16,499.17	13,217.15
Veterans' benefits . . . . .	—	745.00	48.00	231.47
Schools . . . . .	15,232.57	9,433.60	16,322.98	19,503.73
Libraries . . . . .	918.61	185.92	350.91	199.79
Recreation . . . . .	41.70	32.20	145.92	1,538.06
Pensions . . . . .	—	—	—	—
Unclassified . . . . .	1,389.58	251.66	435.36	467.22
<i>Public service enterprises . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>345.01</i>
Electric light . . . . .	—	—	—	—
Water . . . . .	—	—	—	345.01
All other . . . . .	—	—	—	—
<i>Cemeteries . . . . .</i>	<i>214.89</i>	<i>61.00</i>	<i>156.80</i>	<i>98.70</i>
<i>Administration of trust funds . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Interest . . . . .</b>	<b>316.25</b>	<b>—</b>	<b>189.93</b>	<b>8.57</b>
<i>Loans, general purposes . . . . .</i>	<i>316.25</i>	<i>—</i>	<i>189.93</i>	<i>8.57</i>
<i>Loans, public service enterprises . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays . . . . .</b>	<b>702.34</b>	<b>—</b>	<b>191.50</b>	<b>20.00</b>
<i>Departmental . . . . .</i>	<i>702.34</i>	<i>—</i>	<i>191.50</i>	<i>20.00</i>
General government . . . . .	314.14	—	—	—
Protection of persons and property . . . . .	—	—	—	—
Health and sanitation . . . . .	—	—	—	—
Highways . . . . .	190.00	—	—	—
Charities . . . . .	—	—	—	—
Schools . . . . .	198.20	—	40.00	20.00
Libraries . . . . .	—	—	—	—
Recreation . . . . .	—	—	—	—
Unclassified . . . . .	—	—	151.50	—
<i>Public service enterprises . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light . . . . .	—	—	—	—
Water . . . . .	—	—	—	—
All other . . . . .	—	—	—	—
<i>Cemeteries . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness . . . . .</b>	<b>1,000.00</b>	<b>—</b>	<b>9,500.00</b>	<b>5,000.00</b>
<i>From sinking funds . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources . . . . .</i>	<i>1,000.00</i>	<i>—</i>	<i>1,500.00</i>	<i>—</i>
<i>Bonds refunded, current year . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans) . . . . .</i>	<i>—</i>	<i>—</i>	<i>8,000.00</i>	<i>5,000.00</i>
<i>Warrants or orders, previous years . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers . . . . .</b>	<b>5,564.00</b>	<b>3,700.00</b>	<b>311.50</b>	<b>5,144.15</b>
<i>To sinking funds from revenue . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other . . . . .</i>	<i>5,564.00</i>	<i>3,700.00</i>	<i>311.50</i>	<i>5,144.15</i>
<b>Refunds . . . . .</b>	<b>20.00</b>	<b>27.27</b>	<b>—</b>	<b>170.67</b>
<b>Agency, trust, and investment . . . . .</b>	<b>14,639.86</b>	<b>7,259.48</b>	<b>4,613.32</b>	<b>9,254.76</b>
<i>Taxes and licenses for State . . . . .</i>	<i>3,146.00</i>	<i>1,936.00</i>	<i>1,452.00</i>	<i>1,089.00</i>
<i>Taxes for county . . . . .</i>	<i>4,496.39</i>	<i>1,433.40</i>	<i>1,250.12</i>	<i>1,588.93</i>
<i>Expenditures for grade crossings . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds . . . . .</i>	<i>6,749.07</i>	<i>3,779.08</i>	<i>1,731.80</i>	<i>6,385.83</i>
<i>All other . . . . .</i>	<i>248.40</i>	<i>111.00</i>	<i>179.40</i>	<i>191.00</i>
<b>RECAPITULATION.</b>				
Maintenance and interest . . . . .	\$43,164.88	\$33,471.79	\$46,702.36	\$51,644.99
Permanent debt (except from sinking funds) . . . . .	1,000.00	—	1,500.00	—
Sinking fund requirements from revenue . . . . .	—	—	—	—
Outlays . . . . .	702.34	—	191.50	20.00
Permanent debt from sinking funds . . . . .	—	—	—	—
Bonds refunded, current year . . . . .	—	—	—	—
Temporary loans . . . . .	—	—	8,000.00	5,000.00
Transfers (except to sinking funds) and refunds . . . . .	5,584.00	3,727.27	311.50	5,314.82
Agency, trust, and investment . . . . .	14,639.86	7,259.48	4,613.32	9,254.76
<b>Total payments . . . . .</b>	<b>\$65,091.08</b>	<b>\$44,458.54</b>	<b>\$61,318.68</b>	<b>\$71,234.57</b>
<i>Balance on hand, including funds . . . . .</i>	<i>25,472.32</i>	<i>20,257.94</i>	<i>19,303.38</i>	<i>20,862.26</i>
<b>GRAND TOTAL . . . . .</b>	<b>\$90,563.40</b>	<b>\$64,716.48</b>	<b>\$80,622.06</b>	<b>\$92,096.83</b>

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Blandford POPULATION 521	Pelham POPULATION 512	Phillipston POPULATION 475	Dunstable POPULATION 440
<b>REVENUE.</b>	<b>\$77,212.02</b>	<b>\$38,490.72</b>	<b>\$54,943.64</b>	<b>\$48,191.53</b>
General . . . . .	51,122.26	33,198.94	45,009.62	41,648.14
<i>Taxes</i> . . . . .	28,579.79	18,869.84	24,638.02	16,735.09
Property, poll, and income . . . . .	26,779.36	17,434.19	23,916.41	15,834.88
Corporation, bank, etc. . . . .	1,800.43	1,435.65	771.61	900.21
<i>Licenses and permits</i> . . . . .	6.50	15.00	17.50	12.50
<i>Fines and forfeits</i> . . . . .	31.00	—	110.00	—
<i>Grants and gifts</i> . . . . .	22,504.97	14,314.10	20,194.10	24,900.55
For expenses . . . . .	22,504.97	14,314.10	20,194.10	24,800.55
For outlays . . . . .	—	—	—	100.00
All other . . . . .	—	—	—	—
<b>Commercial . . . . .</b>	<b>26,089.76</b>	<b>5,291.78</b>	<b>9,934.02</b>	<b>6,543.39</b>
<i>Special assessments</i> . . . . .	—	—	—	—
To meet expenses . . . . .	—	—	—	—
To meet outlays . . . . .	—	—	—	—
<i>Privileges</i> . . . . .	1,184.87	538.31	616.58	606.16
<i>Departmental</i> . . . . .	11,587.16	4,263.17	8,794.28	4,091.79
General government . . . . .	—	21.88	143.15	160.75
Protection of persons and property . . . . .	65.68	9.58	.82	—
Health and sanitation . . . . .	—	—	—	13.35
Highways . . . . .	7,363.67	472.68	1,999.90	2,583.28
Charities . . . . .	3,375.33	3,759.03	6,291.70	1,326.17
Veterans' benefits . . . . .	—	—	120.00	—
Schools . . . . .	761.52	—	181.70	—
Libraries . . . . .	10.96	—	25.00	8.24
Recreation . . . . .	—	—	—	—
Unclassified . . . . .	10.00	—	32.01	—
<i>Public service enterprises</i> . . . . .	12,327.97	—	—	614.64
Electric light . . . . .	9,291.13	—	—	—
Water . . . . .	3,036.84	—	—	614.64
All other . . . . .	—	—	—	—
<i>Cemeteries</i> . . . . .	66.56	192.42	60.85	68.50
<i>Interest</i> . . . . .	923.20	297.88	432.31	1,162.30
On sinking funds . . . . .	—	—	—	—
On trust and investment funds . . . . .	490.42	163.67	259.16	1,078.05
All other . . . . .	432.78	134.21	173.15	84.25
<b>NON-REVENUE.</b>	<b>\$13,523.41</b>	<b>\$8,367.52</b>	<b>\$8,247.90</b>	<b>\$7,845.37</b>
<b>Offsets to outlays . . . . .</b>	<b>1,400.00</b>	<b>—</b>	<b>500.00</b>	<b>—</b>
<i>Departmental</i> . . . . .	1,400.00	—	500.00	—
<i>Public service enterprises</i> . . . . .	—	—	—	—
<i>Cemeteries</i> . . . . .	—	—	—	—
<b>Municipal indebtedness . . . . .</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<i>Loans, general purposes</i> . . . . .	—	—	—	—
<i>Loans, public service enterprises</i> . . . . .	—	—	—	—
<i>Loans, cemeteries</i> . . . . .	—	—	—	—
<i>Bonds refunded, current year</i> . . . . .	—	—	—	—
<i>Temporary loans (including revenue loans)</i> . . . . .	—	—	—	—
<i>Unpaid warrants or orders, current year</i> . . . . .	—	—	—	—
<i>Premiums</i> . . . . .	—	—	—	—
<b>Transfers . . . . .</b>	<b>7,443.42</b>	<b>3,554.31</b>	<b>5,309.79</b>	<b>2,647.12</b>
<i>From sinking funds</i> . . . . .	—	—	—	—
All other . . . . .	7,443.42	3,554.31	5,309.79	2,647.12
<b>Refunds . . . . .</b>	<b>30.70</b>	<b>2.00</b>	<b>6.45</b>	<b>6.35</b>
<b>Agency, trust, and investment . . . . .</b>	<b>4,649.29</b>	<b>4,811.21</b>	<b>2,431.66</b>	<b>5,191.90</b>
<i>Taxes and licenses for State</i> . . . . .	1,694.00	1,331.00	726.00	847.00
<i>Taxes for county</i> . . . . .	1,260.91	1,942.03	623.19	541.78
<i>Reimbursements for grade crossings</i> . . . . .	—	—	—	—
<i>Sinking and other permanent funds</i> . . . . .	1,445.58	1,335.38	899.47	3,575.12
All other . . . . .	248.80	202.80	183.00	228.00
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays . . . . .	\$78,612.02	\$38,490.72	\$55,443.64	\$48,191.53
Premiums . . . . .	—	—	—	—
Municipal indebtedness . . . . .	—	—	—	—
Transfers and refunds . . . . .	7,474.12	3,556.31	5,316.24	2,653.47
Agency, trust, and investment . . . . .	4,649.29	4,811.21	2,431.66	5,191.90
<b>Total receipts . . . . .</b>	<b>\$90,735.43</b>	<b>\$46,858.24</b>	<b>\$63,191.54</b>	<b>\$56,036.90</b>
<i>Balance on hand, including funds</i> . . . . .	27,185.94	19,210.67	16,533.53	8,259.18
<b>GRAND TOTAL . . . . .</b>	<b>\$117,921.37</b>	<b>\$66,068.91</b>	<b>\$79,725.07</b>	<b>\$64,296.08</b>



## Graded According to Population of 1945 — Continued.

PAYMENTS.	Blandford POPULATION 521	Pelham POPULATION 512	Phillipston POPULATION 475	Dunstable POPULATION 440
<b>Maintenance . . . . .</b>	<b>\$58,604.89</b>	<b>\$35,382.68</b>	<b>\$45,068.10</b>	<b>\$36,033.75</b>
<i>Departmental . . . . .</i>	<i>49,808.09</i>	<i>35,022.95</i>	<i>44,891.29</i>	<i>35,024.88</i>
General government . . . . .	5,214.90	2,343.69	3,767.60	2,760.84
Protection of persons and property . . . . .	1,056.38	944.99	526.66	457.00
Health and sanitation . . . . .	383.80	220.06	446.64	975.52
Highways . . . . .	18,371.77	5,799.07	11,833.12	9,946.20
Charities . . . . .	9,040.97	10,376.45	13,911.64	4,206.63
Veterans' benefits . . . . .	1,158.97	—	385.00	520.00
Schools . . . . .	13,220.80	14,773.89	12,235.59	15,088.95
Libraries . . . . .	636.77	148.10	316.55	759.71
Recreation . . . . .	137.76	47.43	40.45	108.53
Pensions . . . . .	—	—	—	—
Unclassified . . . . .	585.97	369.27	1,428.04	201.50
<i>Public service enterprises . . . . .</i>	<i>8,213.18</i>	<i>—</i>	<i>—</i>	<i>456.01</i>
Electric light . . . . .	6,410.07	—	—	—
Water . . . . .	1,803.11	—	—	456.01
All other . . . . .	—	—	—	—
<i>Cemeteries . . . . .</i>	<i>574.62</i>	<i>359.73</i>	<i>176.81</i>	<i>552.86</i>
<i>Administration of trust funds . . . . .</i>	<i>9.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Interest . . . . .</b>	<b>290.75</b>	<b>—</b>	<b>46.60</b>	<b>50.00</b>
<i>Loans, general purposes . . . . .</i>	<i>49.00</i>	<i>—</i>	<i>46.60</i>	<i>—</i>
<i>Loans, public service enterprises . . . . .</i>	<i>241.75</i>	<i>—</i>	<i>—</i>	<i>50.00</i>
<i>Loans, cemeteries . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays . . . . .</b>	<b>15,323.37</b>	<b>2,448.00</b>	<b>681.47</b>	<b>70.00</b>
<i>Departmental . . . . .</i>	<i>15,323.37</i>	<i>2,448.00</i>	<i>681.47</i>	<i>70.00</i>
General government . . . . .	—	—	—	—
Protection of persons and property . . . . .	15,003.47	—	681.47	70.00
Health and sanitation . . . . .	—	—	—	—
Highways . . . . .	307.90	—	—	—
Charities . . . . .	—	—	—	—
Schools . . . . .	12.00	2,448.00	—	—
Libraries . . . . .	—	—	—	—
Recreation . . . . .	—	—	—	—
Unclassified . . . . .	—	—	—	—
<i>Public service enterprises . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light . . . . .	—	—	—	—
Water . . . . .	—	—	—	—
All other . . . . .	—	—	—	—
<i>Cemeteries . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness . . . . .</b>	<b>2,800.00</b>	<b>—</b>	<b>650.00</b>	<b>5,250.00</b>
<i>From sinking funds . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources . . . . .</i>	<i>2,800.00</i>	<i>—</i>	<i>650.00</i>	<i>250.00</i>
<i>Bonds refunded, current year . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans) . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>5,000.00</i>
<i>Warrants or orders, previous years . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers . . . . .</b>	<b>7,443.42</b>	<b>3,554.31</b>	<b>5,309.79</b>	<b>2,647.12</b>
<i>To sinking funds from revenue . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other . . . . .</i>	<i>7,443.42</i>	<i>3,554.31</i>	<i>5,309.79</i>	<i>2,647.12</i>
<b>Refunds . . . . .</b>	<b>30.70</b>	<b>2.00</b>	<b>6.45</b>	<b>6.35</b>
<b>Agency, trust, and investment . . . . .</b>	<b>11,550.99</b>	<b>8,083.07</b>	<b>7,630.83</b>	<b>7,876.33</b>
<i>Taxes and licenses for State . . . . .</i>	<i>1,694.00</i>	<i>1,331.00</i>	<i>726.00</i>	<i>847.00</i>
<i>Taxes for county . . . . .</i>	<i>1,260.91</i>	<i>1,942.03</i>	<i>623.19</i>	<i>541.78</i>
<i>Expenditures for grade crossings . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds . . . . .</i>	<i>8,350.28</i>	<i>4,607.24</i>	<i>6,098.64</i>	<i>6,264.35</i>
<i>All other . . . . .</i>	<i>245.80</i>	<i>202.80</i>	<i>183.00</i>	<i>223.20</i>

## RECAPITULATION.

Maintenance and interest . . . . .	\$58,895.64	\$35,382.68	\$45,114.70	\$36,083.75
Permanent debt (except from sinking funds) . . . . .	2,800.00	—	650.00	250.00
Sinking fund requirements from revenue . . . . .	—	—	—	—
Outlays . . . . .	15,323.37	2,448.00	681.47	70.00
Permanent debt from sinking funds . . . . .	—	—	—	—
Bonds refunded, current year . . . . .	—	—	—	—
Temporary loans . . . . .	—	—	—	5,000.00
Transfers (except to sinking funds) and refunds . . . . .	7,474.12	3,556.31	5,316.24	2,653.47
Agency, trust, and investment . . . . .	11,550.99	8,083.07	7,630.83	7,876.33
<b>Total payments . . . . .</b>	<b>\$96,044.12</b>	<b>\$49,470.06</b>	<b>\$59,393.24</b>	<b>\$51,933.55</b>
<i>Balance on hand, including funds . . . . .</i>	<i>21,877.25</i>	<i>16,598.85</i>	<i>20,331.83</i>	<i>12,362.53</i>
<b>GRAND TOTAL . . . . .</b>	<b>\$117,921.37</b>	<b>\$66,068.91</b>	<b>\$79,725.07</b>	<b>\$64,296.08</b>

TABLE I. — Summary of Financial Transactions. Towns

RECEIPTS.	Oakham POPULATION 424	Westhampton POPULATION 413	New Braintree POPULATION 409	Florida POPULATION 401
REVENUE.	\$40,884.20	\$40,271.82	\$38,382.51	\$74,889.30
General . . . . .	32,671.01	34,668.93	32,221.74	70,009.06
Taxes . . . . .	15,654.47	14,049.85	22,118.59	55,071.76
Property, poll, and income . . . . .	14,754.26	13,278.24	20,832.57	52,113.92
Corporation, bank, etc. . . . .	900.21	771.61	1,286.02	2,957.84
Licenses and permits . . . . .	3.50	14.50	—	889.00
Fines and forfeits . . . . .	3.00	25.00	—	—
Grants and gifts . . . . .	17,010.04	20,579.58	9,953.61	14,048.30
For expenses . . . . .	17,010.04	20,579.58	9,953.61	14,048.30
For outlays . . . . .	—	—	—	—
All other . . . . .	—	—	149.54	—
Commercial . . . . .	8,213.19	5,602.89	6,160.77	4,880.24
Special assessments . . . . .	—	—	—	—
To meet expenses . . . . .	—	—	—	—
To meet outlays . . . . .	—	—	—	—
Privileges . . . . .	454.19	570.23	638.03	593.42
Departmental . . . . .	6,902.96	4,902.22	5,029.02	3,674.63
General government . . . . .	27.50	24.06	39.00	71.88
Protection of persons and property . . . . .	1.30	—	3.22	4.34
Health and sanitation . . . . .	.50	—	—	—
Highways . . . . .	4,209.35	2,994.10	2,733.30	2,023.63
Charities . . . . .	2,660.50	1,881.82	2,239.44	1,574.78
Veterans' benefits . . . . .	—	—	—	—
Schools . . . . .	—	—	11.52	—
Libraries . . . . .	3.81	—	1.00	—
Recreation . . . . .	—	—	—	—
Unclassified . . . . .	—	2.24	1.54	—
Public service enterprises . . . . .	—	—	—	—
Electric light . . . . .	—	—	—	—
Water . . . . .	—	—	—	—
All other . . . . .	—	—	—	—
Cemeteries . . . . .	266.00	—	—	10.00
Interest . . . . .	590.04	130.44	493.72	602.19
On sinking funds . . . . .	—	—	—	—
On trust and investment funds . . . . .	450.26	68.55	250.36	—
All other . . . . .	139.78	61.89	243.36	602.19
NON-REVENUE.	\$4,792.05	\$2,618.73	\$4,124.97	\$39,288.08
Offsets to outlays . . . . .	—	—	—	—
Departmental . . . . .	—	—	—	—
Public service enterprises . . . . .	—	—	—	—
Cemeteries . . . . .	—	—	—	—
Municipal indebtedness . . . . .	—	—	—	29,000.00
Loans, general purposes . . . . .	—	—	—	—
Loans, public service enterprises . . . . .	—	—	—	—
Loans, cemeteries . . . . .	—	—	—	—
Bonds refunded, current year . . . . .	—	—	—	—
Temporary loans (including revenue loans) . . . . .	—	—	—	29,000.00
Unpaid warrants or orders, current year . . . . .	—	—	—	—
Premiums . . . . .	—	—	—	—
Transfers . . . . .	1,248.80	67.94	217.00	3,500.00
From sinking funds . . . . .	—	—	—	—
All other . . . . .	1,248.80	67.94	217.00	3,500.00
Refunds . . . . .	356.89	—	104.48	97.49
Agency, trust, and investment . . . . .	3,186.36	2,550.79	3,803.49	6,690.59
Taxes and licenses for State . . . . .	847.00	726.00	1,210.00	2,783.00
Taxes for county . . . . .	727.05	1,059.29	1,038.64	2,060.51
Reimbursements for grade crossings . . . . .	—	—	—	—
Sinking and other permanent funds . . . . .	1,414.31	629.90	1,301.65	1,734.28
All other . . . . .	198.00	135.60	253.20	112.80
RECAPITULATION.				
Revenue and offsets to outlays . . . . .	\$40,884.20	\$40,271.82	\$38,382.51	\$74,889.30
Premiums . . . . .	—	—	—	—
Municipal indebtedness . . . . .	—	—	—	29,000.00
Transfers and refunds . . . . .	1,605.69	67.94	321.48	3,597.49
Agency, trust, and investment . . . . .	3,186.36	2,550.79	3,803.49	6,690.59
Total receipts . . . . .	\$45,676.25	\$42,890.55	\$42,507.48	\$114,177.38
Balance on hand, including funds . . . . .	25,289.23	19,976.15	15,913.01	17,790.25
GRAND TOTAL . . . . .	\$70,965.48	\$62,866.70	\$58,420.49	\$131,967.63

## Graded According to Population of 1945 — Continued.

PAYMENTS.	Oakham POPULATION 424	Westhampton POPULATION 413	New Braintree POPULATION 409	Florida POPULATION 401
Maintenance . . . . .	\$36,841.82	\$32,771.93	\$33,879.56	\$51,323.94
<i>Departmental</i> . . . . .	36,494.10	32,771.93	32,931.59	51,018.61
General government . . . . .	2,060.71	1,076.80	1,822.72	4,262.59
Protection of persons and property . . . . .	721.96	417.76	322.75	284.61
Health and sanitation . . . . .	418.54	354.60	681.76	207.50
Highways . . . . .	15,432.34	11,603.17	14,618.41	23,930.66
Charities . . . . .	6,556.07	5,755.78	3,160.93	4,385.15
Veterans' benefits . . . . .	—	—	—	178.85
Schools . . . . .	10,189.60	12,976.86	11,505.82	16,730.03
Libraries . . . . .	516.62	238.63	257.89	225.18
Recreation . . . . .	17.31	15.46	20.80	35.18
Pensions . . . . .	—	—	—	—
Unclassified . . . . .	580.95	332.87	540.51	778.89
<i>Public service enterprises</i> . . . . .	—	—	—	—
Electric light . . . . .	—	—	—	—
Water . . . . .	—	—	—	—
All other . . . . .	—	—	—	—
<i>Cemeteries</i> . . . . .	347.72	—	947.97	305.30
<i>Administration of trust funds</i> . . . . .	—	—	—	—
Interest . . . . .	—	—	450.45	206.03
<i>Loans, general purposes</i> . . . . .	—	—	450.45	206.03
<i>Loans, public service enterprises</i> . . . . .	—	—	—	—
<i>Loans, cemeteries</i> . . . . .	—	—	—	—
Outlays . . . . .	—	—	—	15,596.73
<i>Departmental</i> . . . . .	—	—	—	15,596.73
General government . . . . .	—	—	—	—
Protection of persons and property . . . . .	—	—	—	—
Health and sanitation . . . . .	—	—	—	—
Highways . . . . .	—	—	—	15,586.73
Charities . . . . .	—	—	—	—
Schools . . . . .	—	—	—	10.00
Libraries . . . . .	—	—	—	—
Recreation . . . . .	—	—	—	—
Unclassified . . . . .	—	—	—	—
<i>Public service enterprises</i> . . . . .	—	—	—	—
Electric light . . . . .	—	—	—	—
Water . . . . .	—	—	—	—
All other . . . . .	—	—	—	—
<i>Cemeteries</i> . . . . .	—	—	—	—
Municipal indebtedness . . . . .	—	—	1,200.00	25,000.00
<i>From sinking funds</i> . . . . .	—	—	—	—
<i>From revenue and other sources</i> . . . . .	—	—	1,200.00	—
<i>Bonds refunded, current year</i> . . . . .	—	—	—	—
<i>Temporary loans (including revenue loans)</i> . . . . .	—	—	—	25,000.00
<i>Warrants or orders, previous years</i> . . . . .	—	—	—	—
Transfers . . . . .	1,248.80	67.94	217.00	3,500.00
<i>To sinking funds from revenue</i> . . . . .	—	—	—	—
<i>All other</i> . . . . .	1,248.80	67.94	217.00	3,500.00
Refunds . . . . .	356.89	—	104.48	97.49
Agency, trust, and investment . . . . .	4,344.06	2,499.06	4,018.48	9,468.54
<i>Taxes and licenses for State</i> . . . . .	847.00	726.00	1,210.00	2,783.00
<i>Taxes for county</i> . . . . .	727.05	1,059.29	1,038.64	2,060.51
<i>Expenditures for grade crossings</i> . . . . .	—	—	—	—
<i>Sinking and other permanent funds</i> . . . . .	2,572.01	578.17	1,516.64	4,524.23
<i>All other</i> . . . . .	198.00	135.60	253.20	100.80
RECAPITULATION.				
Maintenance and interest . . . . .	\$36,841.82	\$32,771.93	\$34,330.01	\$51,529.97
Permanent debt (except from sinking funds) . . . . .	—	—	1,200.00	—
Sinking fund requirements from revenue . . . . .	—	—	—	—
Outlays . . . . .	—	—	—	15,596.73
Permanent debt from sinking funds . . . . .	—	—	—	—
Bonds refunded, current year . . . . .	—	—	—	—
Temporary loans . . . . .	—	—	—	25,000.00
Transfers (except to sinking funds) and refunds . . . . .	1,605.69	67.94	321.48	3,597.49
Agency, trust, and investment . . . . .	4,344.06	2,499.06	4,018.48	9,468.54
Total payments . . . . .	\$42,791.57	\$35,338.93	\$39,869.97	\$105,192.73
Balance on hand, including funds . . . . .	28,173.91	27,527.77	18,550.52	26,774.90
GRAND TOTAL . . . . .	\$70,965.48	\$62,866.70	\$58,420.49	\$131,967.63

TABLE I. — Summary of Financial Transactions. Towns

RECEIPTS.	Warwick POPULATION 401	Otis POPULATION 377	Chesterfield POPULATION 375	Sandisfield POPULATION 370
<b>REVENUE.</b>	<b>\$48,607.09</b>	<b>\$49,146.91</b>	<b>\$57,656.96</b>	<b>\$56,653.78</b>
<b>General . . . . .</b>	<b>40,047.04</b>	<b>43,578.15</b>	<b>47,855.91</b>	<b>51,991.86</b>
Taxes . . . . .	16,807.86	26,369.23	24,336.98	27,381.13
Property, poll, and income . . . . .	16,036.25	24,931.51	23,146.67	25,966.51
Corporation, bank, etc. . . . .	771.61	1,437.72	1,190.31	1,414.62
Licenses and permits . . . . .	314.00	577.50	4.00	890.00
Fines and forfeits . . . . .	—	30.00	15.00	—
Grants and gifts . . . . .	22,905.18	16,601.42	23,464.93	23,720.73
For expenses . . . . .	22,905.18	16,601.42	23,464.93	23,720.73
For outlays . . . . .	—	—	—	—
All other . . . . .	20.00	—	35.00	—
<b>Commercial . . . . .</b>	<b>8,560.05</b>	<b>5,568.76</b>	<b>9,801.05</b>	<b>4,661.92</b>
Special assessments . . . . .	—	—	—	—
To meet expenses . . . . .	—	—	—	—
To meet outlays . . . . .	—	—	—	—
Privileges . . . . .	571.12	596.84	454.56	479.25
Departmental . . . . .	7,241.72	4,789.41	8,456.11	4,034.46
General government . . . . .	79.37	112.83	23.45	10.32
Protection of persons and property . . . . .	7.20	74.06	9.00	12.42
Health and sanitation . . . . .	—	—	—	—
Highways . . . . .	3,907.41	1,028.75	2,639.90	1,694.05
Charities . . . . .	3,246.97	3,512.14	5,629.01	1,734.28
Veterans' benefits . . . . .	—	—	—	—
Schools . . . . .	—	60.00	113.25	565.91
Libraries . . . . .	.77	1.58	—	15.00
Recreation . . . . .	—	—	—	—
Unclassified . . . . .	—	.05	41.50	2.48
Public service enterprises . . . . .	—	—	—	—
Electric light . . . . .	—	—	—	—
Water . . . . .	—	—	—	—
All other . . . . .	—	—	—	—
Cemeteries . . . . .	193.00	8.00	—	—
Interest . . . . .	554.21	174.51	890.38	148.21
On sinking funds . . . . .	—	—	—	—
On trust and investment funds . . . . .	289.02	24.06	670.25	5.26
All other . . . . .	265.19	150.45	220.13	142.95
<b>NON-REVENUE.</b>	<b>\$8,755.36</b>	<b>\$8,470.18</b>	<b>\$10,754.00</b>	<b>\$7,528.01</b>
<b>Offsets to outlays . . . . .</b>	<b>—</b>	<b>—</b>	<b>508.86</b>	<b>—</b>
Departmental . . . . .	—	—	508.86	—
Public service enterprises . . . . .	—	—	—	—
Cemeteries . . . . .	—	—	—	—
<b>Municipal indebtedness . . . . .</b>	<b>5,000.00</b>	<b>—</b>	<b>5,000.00</b>	<b>—</b>
Loans, general purposes . . . . .	—	—	—	—
Loans, public service enterprises . . . . .	—	—	—	—
Loans, cemeteries . . . . .	—	—	—	—
Bonds refunded, current year . . . . .	—	—	—	—
Temporary loans (including revenue loans) . . . . .	5,000.00	—	5,000.00	—
Unpaid warrants or orders, current year . . . . .	—	—	—	—
Premiums . . . . .	—	—	—	—
<b>Transfers . . . . .</b>	<b>314.48</b>	<b>5,025.00</b>	<b>1,231.99</b>	<b>3,888.00</b>
From sinking funds . . . . .	—	—	—	—
All other . . . . .	314.48	5,025.00	1,231.99	3,888.00
<b>Refunds . . . . .</b>	<b>20.19</b>	<b>222.76</b>	<b>381.04</b>	<b>3.50</b>
<b>Agency, trust, and investment . . . . .</b>	<b>3,420.69</b>	<b>3,222.42</b>	<b>3,632.11</b>	<b>3,636.51</b>
Taxes and licenses for State . . . . .	726.00	1,331.00	1,089.00	1,331.00
Taxes for county . . . . .	910.85	985.46	1,588.93	985.46
Reimbursements for grade crossings . . . . .	—	—	—	—
Sinking and other permanent funds . . . . .	1,509.74	802.16	824.98	1,178.45
All other . . . . .	274.10	103.80	129.20	141.60
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays . . . . .	\$48,607.09	\$49,146.91	\$58,165.82	\$56,653.78
Premiums . . . . .	—	—	—	—
Municipal indebtedness . . . . .	5,000.00	—	5,000.00	—
Transfers and refunds . . . . .	334.67	5,247.76	1,613.03	3,891.50
Agency, trust, and investment . . . . .	3,420.69	3,222.42	3,632.11	3,636.51
<b>Total receipts . . . . .</b>	<b>\$57,362.45</b>	<b>\$57,617.09</b>	<b>\$68,410.96</b>	<b>\$64,181.79</b>
Balance on hand, including funds . . . . .	13,389.68	29,509.67	24,065.94	17,471.99
<b>GRAND TOTAL . . . . .</b>	<b>\$70,752.13</b>	<b>\$87,126.76</b>	<b>\$92,476.90</b>	<b>\$81,653.78</b>



## Graded According to Population of 1945 — Continued.

PAYMENTS.	Warwick POPULATION 401	Otis POPULATION 377	Chesterfield POPULATION 375	Sandisfield POPULATION 370
<b>Maintenance . . . . .</b>	<b>\$43,735.68</b>	<b>\$38,547.14</b>	<b>\$49,284.42</b>	<b>\$48,001.47</b>
<i>Departmental . . . . .</i>	<i>43,185.65</i>	<i>38,136.27</i>	<i>49,254.42</i>	<i>47,852.33</i>
General government . . . . .	2,198.11	2,182.17	2,233.28	2,581.61
Protection of persons and property . . . . .	498.11	421.42	1,047.70	1,100.48
Health and sanitation . . . . .	384.80	1,371.00	1,213.70	737.50
Highways . . . . .	15,415.22	12,100.21	16,028.39	23,992.55
Charities . . . . .	11,000.52	9,137.65	15,341.42	6,344.77
Veterans' benefits . . . . .	—	—	—	—
Schools . . . . .	12,257.02	12,200.13	12,189.23	12,315.15
Libraries . . . . .	477.55	200.49	151.66	90.10
Recreation . . . . .	181.22	20.69	19.81	22.10
Pensions . . . . .	—	—	—	—
Unclassified . . . . .	773.10	502.51	1,029.23	668.07
<i>Public service enterprises . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light . . . . .	—	—	—	—
Water . . . . .	—	—	—	—
All other . . . . .	—	—	—	—
<i>Cemeteries . . . . .</i>	<i>550.03</i>	<i>410.87</i>	<i>30.00</i>	<i>149.14</i>
<i>Administration of trust funds . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Interest . . . . .</b>	<b>27.50</b>	<b>—</b>	<b>36.78</b>	<b>—</b>
<i>Loans, general purposes . . . . .</i>	<i>27.50</i>	<i>—</i>	<i>36.78</i>	<i>—</i>
<i>Loans, public service enterprises . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays . . . . .</b>	<b>—</b>	<b>6,707.70</b>	<b>3,614.80</b>	<b>—</b>
<i>Departmental . . . . .</i>	<i>—</i>	<i>6,654.40</i>	<i>3,614.80</i>	<i>—</i>
General government . . . . .	—	—	—	—
Protection of persons and property . . . . .	—	6,051.30	3,004.80	—
Health and sanitation . . . . .	—	—	—	—
Highways . . . . .	—	570.10	610.00	—
Charities . . . . .	—	—	—	—
Schools . . . . .	—	33.00	—	—
Libraries . . . . .	—	—	—	—
Recreation . . . . .	—	—	—	—
Unclassified . . . . .	—	—	—	—
<i>Public service enterprises . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light . . . . .	—	—	—	—
Water . . . . .	—	—	—	—
All other . . . . .	—	—	—	—
<i>Cemeteries . . . . .</i>	<i>—</i>	<i>53.30</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness . . . . .</b>	<b>4,000.00</b>	<b>—</b>	<b>5,000.00</b>	<b>—</b>
<i>From sinking funds . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans) . . . . .</i>	<i>4,000.00</i>	<i>—</i>	<i>5,000.00</i>	<i>—</i>
<i>Warrants or orders, previous years . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers . . . . .</b>	<b>314.48</b>	<b>5,025.00</b>	<b>1,231.99</b>	<b>3,888.00</b>
<i>To sinking funds from revenue . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other . . . . .</i>	<i>314.48</i>	<i>5,025.00</i>	<i>1,231.99</i>	<i>3,888.00</i>
<b>Refunds . . . . .</b>	<b>20.19</b>	<b>222.76</b>	<b>381.04</b>	<b>3.50</b>
<b>Agency, trust, and investment . . . . .</b>	<b>3,901.47</b>	<b>8,158.98</b>	<b>4,409.94</b>	<b>7,520.77</b>
<i>Taxes and licenses for State . . . . .</i>	<i>726.00</i>	<i>1,331.60</i>	<i>1,089.00</i>	<i>1,331.00</i>
<i>Taxes for county . . . . .</i>	<i>910.85</i>	<i>985.46</i>	<i>1,588.93</i>	<i>985.46</i>
<i>Expenditures for grade crossings . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds . . . . .</i>	<i>1,090.52</i>	<i>5,738.72</i>	<i>1,602.81</i>	<i>5,062.71</i>
<i>All other . . . . .</i>	<i>274.10</i>	<i>103.80</i>	<i>129.20</i>	<i>141.60</i>
<b>RECAPITULATION.</b>				
Maintenance and interest . . . . .	\$43,763.18	\$38,547.14	\$49,321.20	\$48,001.47
Permanent debt (except from sinking funds) . . . . .	—	—	—	—
Sinking fund requirements from revenue . . . . .	—	—	—	—
Outlays . . . . .	—	6,707.70	3,614.80	—
Permanent debt from sinking funds . . . . .	—	—	—	—
Bonds refunded, current year . . . . .	—	—	—	—
Temporary loans . . . . .	4,000.00	—	5,000.00	—
Transfers (except to sinking funds) and refunds . . . . .	334.67	5,247.76	1,613.03	3,891.50
Agency, trust, and investment . . . . .	3,001.47	8,158.98	4,409.94	7,520.77
<b>Total payments . . . . .</b>	<b>\$51,099.32</b>	<b>\$58,661.58</b>	<b>\$63,958.97</b>	<b>\$59,413.74</b>
<i>Balance on hand, including funds . . . . .</i>	<i>19,652.81</i>	<i>28,465.18</i>	<i>28,517.93</i>	<i>22,240.04</i>
<b>GRAND TOTAL . . . . .</b>	<b>\$70,752.13</b>	<b>\$87,126.76</b>	<b>\$92,476.90</b>	<b>\$81,653.78</b>

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	New Salem POPULATION 364	Worthington POPULATION 363	Boxborough POPULATION 358	Wales POPULATION 354
REVENUE.	\$53,227.61	\$48,489.59	\$29,098.67	\$35,077.05
General . . . . .	39,552.97	39,495.66	24,802.72	29,869.90
<i>Taxes</i> . . . . .	19,975.94	20,250.69	11,130.19	16,223.89
Property, poll, and income . . . . .	19,332.93	18,707.47	10,358.58	14,983.71
Corporation, bank, etc. . . . .	643.01	1,543.22	771.61	1,240.18
<i>Licenses and permits</i> . . . . .	23.50	8.00	4.00	6.00
<i>Fines and forfeits</i> . . . . .	25.00	35.00	—	72.50
<i>Grants and gifts</i> . . . . .	19,528.53	19,201.97	13,668.53	13,567.51
For expenses . . . . .	19,528.53	19,151.97	13,668.53	13,567.51
For outlays . . . . .	—	50.00	—	—
<i>All other</i> . . . . .	—	—	—	—
Commercial . . . . .	13,674.64	8,993.93	4,295.95	5,207.15
<i>Special assessments</i> . . . . .	—	—	52.14	—
To meet expenses . . . . .	—	—	52.14	—
To meet outlays . . . . .	—	—	—	—
<i>Privileges</i> . . . . .	331.39	774.54	904.53	553.09
<i>Departmental</i> . . . . .	13,094.71	7,793.38	2,734.35	4,372.07
General government . . . . .	48.90	70.00	88.85	—
Protection of persons and property . . . . .	543.29	4.00	3.03	11.65
Health and sanitation . . . . .	—	—	—	—
Highways . . . . .	1,489.72	3,536.13	1,599.96	26.75
Charities . . . . .	5,243.41	3,577.93	957.67	4,215.05
Veterans' benefits . . . . .	75.00	225.00	50.00	—
Schools . . . . .	5,530.52	380.32	—	—
Libraries . . . . .	.92	—	29.54	.62
Recreation . . . . .	—	—	—	—
Unclassified . . . . .	162.95	—	5.30	118.00
<i>Public service enterprises</i> . . . . .	—	—	—	—
Electric light . . . . .	—	—	—	—
Water . . . . .	—	—	—	—
All other . . . . .	—	—	—	—
<i>Cemeteries</i> . . . . .	201.74	64.53	79.99	48.00
<i>Interest</i> . . . . .	46.80	361.48	524.94	233.99
On sinking funds . . . . .	—	—	—	—
On trust and investment funds . . . . .	5.37	288.35	299.00	112.92
All other . . . . .	41.43	73.13	225.94	121.07
NON-REVENUE.	\$9,554.23	\$12,590.31	\$7,008.88	\$8,952.91
Offsets to outlays . . . . .	—	—	—	—
<i>Departmental</i> . . . . .	—	—	—	—
<i>Public service enterprises</i> . . . . .	—	—	—	—
<i>Cemeteries</i> . . . . .	—	—	—	—
Municipal indebtedness . . . . .	5,000.00	6,000.00	3,000.00	2,000.00
<i>Loans, general purposes</i> . . . . .	—	—	—	—
<i>Loans, public service enterprises</i> . . . . .	—	—	—	—
<i>Loans, cemeteries</i> . . . . .	—	—	—	—
<i>Bonds refunded, current year</i> . . . . .	—	—	—	—
<i>Temporary loans (including revenue loans)</i> . . . . .	5,000.00	6,000.00	3,000.00	2,000.00
<i>Unpaid warrants or orders, current year</i> . . . . .	—	—	—	—
<i>Premiums</i> . . . . .	—	—	—	—
Transfers . . . . .	558.51	1,271.21	296.82	5,267.50
<i>From sinking funds</i> . . . . .	—	—	—	—
<i>All other</i> . . . . .	558.51	1,271.21	296.82	5,267.50
Refunds . . . . .	136.04	66.25	.11	30.92
Agency, trust, and investment . . . . .	3,859.68	5,252.85	3,711.95	1,654.49
<i>Taxes and licenses for State</i> . . . . .	605.00	1,452.00	726.00	726.00
<i>Taxes for county</i> . . . . .	759.04	2,118.58	464.38	540.39
<i>Reimbursements for grade crossings</i> . . . . .	—	—	—	—
<i>Sinking and other permanent funds</i> . . . . .	2,373.24	1,519.07	2,327.77	244.70
<i>All other</i> . . . . .	122.40	163.20	193.80	143.40
RECAPITULATION.				
Revenue and offsets to outlays . . . . .	\$53,227.61	\$48,489.59	\$29,098.67	\$35,077.05
Premiums . . . . .	—	—	—	—
Municipal indebtedness . . . . .	5,000.00	6,000.00	3,000.00	2,000.00
Transfers and refunds . . . . .	694.55	1,337.46	296.93	5,298.42
Agency, trust, and investment . . . . .	3,859.68	5,252.85	3,711.95	1,654.49
Total receipts . . . . .	\$62,781.84	\$61,079.90	\$36,107.55	\$44,029.96
Balance on hand, including funds . . . . .	22,719.50	25,992.17	5,884.32	18,682.66
GRAND TOTAL . . . . .	\$85,501.34	\$87,072.07	\$41,491.87	\$62,712.62

## Graded According to Population of 1945 — Continued.

PAYMENTS.	New Salem POPULATION 364	Worthington POPULATION 363	Boxborough POPULATION 358	Wales POPULATION 354
<b>Maintenance . . . . .</b>	<b>\$48,511.37</b>	<b>\$42,103.64</b>	<b>\$24,923.72</b>	<b>\$31,721.41</b>
<i>Departmental . . . . .</i>	<i>48,004.23</i>	<i>41,897.14</i>	<i>24,664.12</i>	<i>31,432.10</i>
General government . . . . .	3,408.23	2,752.34	1,090.72	2,296.72
Protection of persons and property . . . . .	1,988.15	598.23	845.79	437.41
Health and sanitation . . . . .	514.58	526.80	587.14	158.20
Highways . . . . .	9,798.94	17,114.66	6,777.50	6,292.73
Charities . . . . .	7,615.06	9,129.54	2,745.59	11,260.05
Veterans' benefits . . . . .	—	—	—	—
Schools . . . . .	23,338.98	10,989.70	11,663.94	9,891.92
Libraries . . . . .	208.24	130.74	409.21	545.15
Recreation . . . . .	62.16	24.39	15.35	79.64
Pensions . . . . .	—	—	—	—
Unclassified . . . . .	1,069.89	630.74	528.88	470.28
<i>Public service enterprises . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light . . . . .	—	—	—	—
Water . . . . .	—	—	—	—
All other . . . . .	—	—	—	—
<i>Cemeteries . . . . .</i>	<i>507.14</i>	<i>206.50</i>	<i>259.60</i>	<i>289.31</i>
<i>Administration of trust funds . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Interest . . . . .</b>	<b>102.58</b>	<b>277.00</b>	<b>9.64</b>	<b>123.84</b>
<i>Loans, general purposes . . . . .</i>	<i>102.58</i>	<i>277.00</i>	<i>9.64</i>	<i>123.84</i>
<i>Loans, public service enterprises . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays . . . . .</b>	<b>1,931.45</b>	<b>158.50</b>	<b>—</b>	<b>—</b>
<i>Departmental . . . . .</i>	<i>1,931.45</i>	<i>158.50</i>	<i>—</i>	<i>—</i>
General government . . . . .	—	—	—	—
Protection of persons and property . . . . .	—	—	—	—
Health and sanitation . . . . .	—	—	—	—
Highways . . . . .	1,931.45	158.50	—	—
Charities . . . . .	—	—	—	—
Schools . . . . .	—	—	—	—
Libraries . . . . .	—	—	—	—
Recreation . . . . .	—	—	—	—
Unclassified . . . . .	—	—	—	—
<i>Public service enterprises . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light . . . . .	—	—	—	—
Water . . . . .	—	—	—	—
All other . . . . .	—	—	—	—
<i>Cemeteries . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness . . . . .</b>	<b>5,900.00</b>	<b>10,000.00</b>	<b>3,000.00</b>	<b>5,000.00</b>
<i>From sinking funds . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources . . . . .</i>	<i>900.00</i>	<i>1,000.00</i>	<i>—</i>	<i>3,000.00</i>
<i>Bonds refunded, current year . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans) . . . . .</i>	<i>5,000.00</i>	<i>9,000.00</i>	<i>3,000.00</i>	<i>2,000.00</i>
<i>Warrants or orders, previous years . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers . . . . .</b>	<b>558.51</b>	<b>1,271.21</b>	<b>296.82</b>	<b>5,267.50</b>
<i>To sinking funds from revenue . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other . . . . .</i>	<i>558.51</i>	<i>1,271.21</i>	<i>296.82</i>	<i>5,267.50</i>
<b>Refunds . . . . .</b>	<b>136.04</b>	<b>66.25</b>	<b>.11</b>	<b>30.92</b>
<b>Agency, trust, and investment . . . . .</b>	<b>4,310.34</b>	<b>6,292.69</b>	<b>1,661.26</b>	<b>6,773.66</b>
<i>Taxes and licenses for State . . . . .</i>	<i>605.00</i>	<i>1,452.00</i>	<i>726.00</i>	<i>726.00</i>
<i>Taxes for county . . . . .</i>	<i>759.04</i>	<i>2,118.58</i>	<i>464.38</i>	<i>540.39</i>
<i>Expenditures for grade crossings . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds . . . . .</i>	<i>2,802.30</i>	<i>2,548.71</i>	<i>278.88</i>	<i>5,363.87</i>
<i>All other . . . . .</i>	<i>144.00</i>	<i>173.40</i>	<i>192.00</i>	<i>143.40</i>
<b>RECAPITULATION.</b>				
Maintenance and interest . . . . .	\$48,613.95	\$42,380.64	\$24,933.36	\$31,845.25
Permanent debt (except from sinking funds) . . . . .	900.00	1,000.00	—	3,000.00
Sinking fund requirements from revenue . . . . .	—	—	—	—
Outlays . . . . .	1,931.45	158.50	—	—
Permanent debt from sinking funds . . . . .	—	—	—	—
Bonds refunded, current year . . . . .	—	—	—	—
Temporary loans . . . . .	5,000.00	9,000.00	3,000.00	2,000.00
Transfers (except to sinking funds) and refunds . . . . .	694.55	1,337.46	296.93	5,298.42
Agency, trust, and investment . . . . .	4,310.34	6,292.69	1,661.26	6,773.66
<b>Total payments . . . . .</b>	<b>\$61,450.29</b>	<b>\$60,169.29</b>	<b>\$29,891.55</b>	<b>\$48,917.33</b>
<i>Balance on hand, including funds . . . . .</i>	<i>24,051.05</i>	<i>26,902.78</i>	<i>11,600.32</i>	<i>13,795.29</i>
<b>GRAND TOTAL . . . . .</b>	<b>\$85,501.34</b>	<b>\$87,072.07</b>	<b>\$41,491.87</b>	<b>\$62,712.62</b>

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Hancock POPULATION 349	Wendell POPULATION 348	Mashpee POPULATION 343	Heath POPULATION 327
<b>REVENUE.</b>	<b>\$33,428.08</b>	<b>\$40,424.53</b>	<b>\$53,897.27</b>	<b>\$50,281.75</b>
<b>General . . . . .</b>	<b>28,976.93</b>	<b>30,895.00</b>	<b>47,107.56</b>	<b>42,169.74</b>
<i>Taxes . . . . .</i>	<i>14,108.88</i>	<i>11,650.47</i>	<i>34,173.47</i>	<i>30,896.58</i>
Property, poll, and income . . . . .	13,080.06	10,622.53	32,222.55	20,124.97
Corporation, bank, etc. . . . .	1,028.82	1,027.94	1,950.92	771.61
<i>Licenses and permits . . . . .</i>	<i>.50</i>	<i>2.00</i>	<i>906.50</i>	<i>—</i>
<i>Fines and forfeits . . . . .</i>	<i>45.00</i>	<i>—</i>	<i>64.50</i>	<i>—</i>
<i>Grants and gifts . . . . .</i>	<i>14,822.55</i>	<i>19,242.53</i>	<i>10,888.09</i>	<i>21,273.16</i>
For expenses . . . . .	14,822.55	19,242.53	10,888.09	21,273.16
For outlays . . . . .	—	—	—	—
<i>All other . . . . .</i>	<i>—</i>	<i>—</i>	<i>1,075.00</i>	<i>—</i>
<b>Commercial . . . . .</b>	<b>4,451.15</b>	<b>9,529.53</b>	<b>6,789.71</b>	<b>8,112.01</b>
<i>Special assessments . . . . .</i>	<i>—</i>	<i>—</i>	<i>39.00</i>	<i>—</i>
To meet expenses . . . . .	—	—	39.00	—
To meet outlays . . . . .	—	—	—	—
<i>Privileges . . . . .</i>	<i>685.83</i>	<i>392.06</i>	<i>584.03</i>	<i>366.78</i>
<i>Departmental . . . . .</i>	<i>3,672.17</i>	<i>9,074.24</i>	<i>5,908.79</i>	<i>7,532.96</i>
General government . . . . .	—	15.25	1.00	49.01
Protection of persons and property . . . . .	—	—	.02	1.65
Health and sanitation . . . . .	—	—	199.29	—
Highways . . . . .	984.80	3,032.22	911.36	3,770.20
Charities . . . . .	2,682.87	5,744.59	4,797.12	2,511.01
Veterans' benefits . . . . .	—	—	—	—
Schools . . . . .	—	278.46	—	1,117.69
Libraries . . . . .	—	3.72	—	—
Recreation . . . . .	—	—	—	—
Unclassified . . . . .	4.50	—	—	83.40
<i>Public service enterprises . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light . . . . .	—	—	—	—
Water . . . . .	—	—	—	—
All other . . . . .	—	—	—	—
<i>Cemeteries . . . . .</i>	<i>10.00</i>	<i>5.00</i>	<i>—</i>	<i>—</i>
<i>Interest . . . . .</i>	<i>83.15</i>	<i>58.23</i>	<i>257.89</i>	<i>212.27</i>
On sinking funds . . . . .	—	—	—	—
On trust and investment funds . . . . .	31.49	30.32	—	38.90
All other . . . . .	51.66	27.91	257.89	173.37
<b>NON-REVENUE.</b>	<b>\$5,219.51</b>	<b>\$13,966.59</b>	<b>\$9,360.80</b>	<b>\$2,172.34</b>
<b>Offsets to outlays . . . . .</b>	<b>—</b>	<b>8,525.00</b>	<b>110.00</b>	<b>—</b>
<i>Departmental . . . . .</i>	<i>—</i>	<i>8,525.00</i>	<i>110.00</i>	<i>—</i>
<i>Public service enterprises . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness . . . . .</b>	<b>—</b>	<b>3,000.00</b>	<b>—</b>	<b>—</b>
<i>Loans, general purposes . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans) . . . . .</i>	<i>—</i>	<i>3,000.00</i>	<i>—</i>	<i>—</i>
<i>Unpaid warrants or orders, current year . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers . . . . .</b>	<b>2,220.00</b>	<b>—</b>	<b>3,500.03</b>	<b>66.76</b>
<i>From sinking funds . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other . . . . .</i>	<i>2,220.00</i>	<i>—</i>	<i>3,500.03</i>	<i>66.76</i>
<b>Refunds . . . . .</b>	<b>—</b>	<b>261.48</b>	<b>128.64</b>	<b>1.49</b>
<b>Agency, trust, and investment . . . . .</b>	<b>2,999.51</b>	<b>2,180.11</b>	<b>5,622.13</b>	<b>2,104.09</b>
<i>Taxes and licenses for State . . . . .</i>	<i>968.00</i>	<i>605.00</i>	<i>1,815.00</i>	<i>726.00</i>
<i>Taxes for county . . . . .</i>	<i>716.70</i>	<i>759.04</i>	<i>2,594.07</i>	<i>910.85</i>
<i>Reimbursements for grade crossings . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds . . . . .</i>	<i>1,130.61</i>	<i>645.67</i>	<i>1,058.26</i>	<i>383.84</i>
<i>All other . . . . .</i>	<i>184.20</i>	<i>170.40</i>	<i>154.80</i>	<i>83.40</i>
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays . . . . .	\$33,428.08	\$48,949.53	\$54,007.27	\$50,281.75
Premiums . . . . .	—	—	—	—
Municipal indebtedness . . . . .	—	3,000.00	—	—
Transfers and refunds . . . . .	2,220.00	261.48	3,628.67	68.25
Agency, trust, and investment . . . . .	2,999.51	2,180.11	5,622.13	2,104.09
<b>Total receipts . . . . .</b>	<b>\$38,647.59</b>	<b>\$54,391.12</b>	<b>\$63,258.07</b>	<b>\$52,454.09</b>
Balance on hand, including funds . . . . .	10,300.64	14,960.82	14,909.00	24,275.56
<b>GRAND TOTAL . . . . .</b>	<b>\$48,948.23</b>	<b>\$69,351.94</b>	<b>\$78,167.07</b>	<b>\$76,729.65</b>



## Graded According to Population of 1945 — Continued.

PAYMENTS.	Hancock POPULATION 349	Wendell POPULATION 348	Mashpee POPULATION 343	Heath POPULATION 327
<b>Maintenance . . . . .</b>	<b>\$28,734.15</b>	<b>\$35,593.08</b>	<b>\$45,750.59</b>	<b>\$44,568.63</b>
<i>Departmental . . . . .</i>	<i>28,636.78</i>	<i>35,565.08</i>	<i>45,462.46</i>	<i>44,513.26</i>
General government . . . . .	2,163.61	1,921.33	7,569.05	2,086.69
Protection of persons and property . . . . .	463.51	471.76	2,496.88	164.96
Health and sanitation . . . . .	475.25	427.18	907.04	494.00
Highways . . . . .	8,655.13	11,225.66	6,051.02	20,248.23
Charities . . . . .	7,188.36	9,616.52	11,210.35	7,332.16
Veterans' benefits . . . . .	—	—	400.00	—
Schools . . . . .	9,114.90	10,923.90	16,026.28	13,424.64
Libraries . . . . .	290.55	148.63	153.58	208.56
Recreation . . . . .	46.12	14.27	26.79	15.03
Pensions . . . . .	—	—	—	—
Unclassified . . . . .	239.35	815.83	621.47	538.99
<i>Public service enterprises . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light . . . . .	—	—	—	—
Water . . . . .	—	—	—	—
All other . . . . .	—	—	—	—
<i>Cemeteries . . . . .</i>	<i>97.37</i>	<i>28.00</i>	<i>288.13</i>	<i>55.37</i>
<i>Administration of trust funds . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Interest . . . . .</b>	<b>—</b>	<b>40.08</b>	<b>571.36</b>	<b>—</b>
<i>Loans, general purposes . . . . .</i>	<i>—</i>	<i>40.08</i>	<i>571.36</i>	<i>—</i>
<i>Loans, public service enterprises . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays . . . . .</b>	<b>—</b>	<b>—</b>	<b>430.00</b>	<b>—</b>
<i>Departmental . . . . .</i>	<i>—</i>	<i>—</i>	<i>430.00</i>	<i>—</i>
General government . . . . .	—	—	—	—
Protection of persons and property . . . . .	—	—	430.00	—
Health and sanitation . . . . .	—	—	—	—
Highways . . . . .	—	—	—	—
Charities . . . . .	—	—	—	—
Schools . . . . .	—	—	—	—
Libraries . . . . .	—	—	—	—
Recreation . . . . .	—	—	—	—
Unclassified . . . . .	—	—	—	—
<i>Public service enterprises . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light . . . . .	—	—	—	—
Water . . . . .	—	—	—	—
All other . . . . .	—	—	—	—
<i>Cemeteries . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness . . . . .</b>	<b>—</b>	<b>5,100.00</b>	<b>3,090.11</b>	<b>—</b>
<i>From sinking funds . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources . . . . .</i>	<i>—</i>	<i>600.00</i>	<i>2,690.11</i>	<i>—</i>
<i>Bonds refunded, current year . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans) . . . . .</i>	<i>—</i>	<i>4,500.00</i>	<i>400.00</i>	<i>—</i>
<i>Warrants or orders, previous years . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers . . . . .</b>	<b>2,220.00</b>	<b>—</b>	<b>3,500.03</b>	<b>66.76</b>
<i>To sinking funds from revenue . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other . . . . .</i>	<i>2,220.00</i>	<i>—</i>	<i>3,500.03</i>	<i>66.76</i>
<b>Refunds . . . . .</b>	<b>—</b>	<b>261.48</b>	<b>128.64</b>	<b>1.49</b>
<b>Agency, trust, and investment . . . . .</b>	<b>5,251.00</b>	<b>2,142.27</b>	<b>12,539.92</b>	<b>2,076.23</b>
<i>Taxes and licenses for State . . . . .</i>	<i>968.00</i>	<i>605.00</i>	<i>1,815.00</i>	<i>726.00</i>
<i>Taxes for county . . . . .</i>	<i>716.70</i>	<i>759.04</i>	<i>2,594.07</i>	<i>910.85</i>
<i>Expenditures for grade crossings . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds . . . . .</i>	<i>3,382.10</i>	<i>607.83</i>	<i>7,976.05</i>	<i>355.98</i>
<i>All other . . . . .</i>	<i>184.20</i>	<i>170.40</i>	<i>154.80</i>	<i>83.40</i>

## RECAPITULATION.

Maintenance and interest . . . . .	\$28,734.15	\$35,633.16	\$46,321.95	\$44,568.63
Permanent debt (except from sinking funds) . . . . .	—	600.00	2,690.11	—
Sinking fund requirements from revenue . . . . .	—	—	—	—
Outlays . . . . .	—	—	430.00	—
Permanent debt from sinking funds . . . . .	—	—	—	—
Bonds refunded, current year . . . . .	—	—	—	—
Temporary loans . . . . .	—	4,500.00	400.00	—
Transfers (except to sinking funds) and refunds . . . . .	2,220.00	261.48	3,628.67	68.25
Agency, trust, and investment . . . . .	5,251.00	2,142.27	12,539.92	2,076.23
<b>Total payments . . . . .</b>	<b>\$36,205.15</b>	<b>\$43,136.91</b>	<b>\$66,010.65</b>	<b>\$46,713.11</b>
<i>Balance on hand, including funds . . . . .</i>	<i>12,743.08</i>	<i>26,215.03</i>	<i>12,156.42</i>	<i>30,016.54</i>
<b>GRAND TOTAL . . . . .</b>	<b>\$48,948.23</b>	<b>\$69,351.94</b>	<b>\$78,167.07</b>	<b>\$76,729.65</b>

TABLE I. — Summary of Financial Transactions. Towns

RECEIPTS.	Monterey POPULATION 305	Savoy POPULATION 294	Goshen POPULATION 278	Windsor POPULATION 274
<b>REVENUE.</b>	<b>\$39,159.56</b>	<b>\$37,896.23</b>	<b>\$38,518.20</b>	<b>\$46,011.06</b>
<b>General . . . . .</b>	<b>34,267.68</b>	<b>31,989.98</b>	<b>27,560.96</b>	<b>38,262.48</b>
<i>Taxes . . . . .</i>	<i>19,059.84</i>	<i>14,729.50</i>	<i>14,916.62</i>	<i>17,496.26</i>
Property, poll, and income . . . . .	17,259.41	14,343.70	14,145.01	16,467.44
Corporation, bank, etc . . . . .	1,800.43	385.80	771.61	1,028.82
<i>Licenses and permits . . . . .</i>	<i>55.00</i>	<i>501.00</i>	<i>7.15</i>	<i>12.00</i>
<i>Fines and forfeits . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Grants and gifts . . . . .</i>	<i>15,152.84</i>	<i>16,759.48</i>	<i>12,637.19</i>	<i>20,685.25</i>
For expenses . . . . .	15,152.84	16,759.48	12,637.19	20,685.25
For outlays . . . . .	—	—	—	—
<i>All other . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>68.97</i>
<b>Commercial . . . . .</b>	<b>4,891.88</b>	<b>5,906.25</b>	<b>10,957.24</b>	<b>7,748.58</b>
<i>Special assessments . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
To meet expenses . . . . .	—	—	—	—
To meet outlays . . . . .	—	—	—	—
<i>Privileges . . . . .</i>	<i>612.63</i>	<i>427.20</i>	<i>371.46</i>	<i>520.42</i>
<i>Departmental . . . . .</i>	<i>3,971.51</i>	<i>5,333.02</i>	<i>9,426.60</i>	<i>5,442.31</i>
General government . . . . .	66.65	184.80	51.70	13.50
Protection of persons and property . . . . .	14.69	1.20	5.00	2.23
Health and sanitation . . . . .	—	—	—	—
Highways . . . . .	906.51	1,241.35	1,963.24	3,055.58
Charities . . . . .	2,803.33	2,774.10	1,123.16	2,356.18
Veterans' benefits . . . . .	—	87.00	—	—
Schools . . . . .	144.00	1,070.57	—	—
Libraries . . . . .	33.15	—	—	—
Recreation . . . . .	—	—	—	—
Unclassified . . . . .	3.18	24.00	6,283.50	14.82
<i>Public service enterprises . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light . . . . .	—	—	—	—
Water . . . . .	—	—	—	—
All other . . . . .	—	—	—	—
<i>Cemeteries . . . . .</i>	<i>165.17</i>	<i>—</i>	<i>62.06</i>	<i>8.12</i>
<i>Interest . . . . .</i>	<i>142.57</i>	<i>96.03</i>	<i>1,097.12</i>	<i>1,777.73</i>
On sinking funds . . . . .	—	—	—	—
On trust and investment funds . . . . .	21.16	—	937.72	1,752.35
All other . . . . .	121.41	96.03	159.40	25.38
<b>NON-REVENUE.</b>	<b>\$9,896.49</b>	<b>\$10,729.57</b>	<b>\$8,461.79</b>	<b>\$6,221.78</b>
<b>Offsets to outlays . . . . .</b>	<b>—</b>	<b>775.00</b>	<b>—</b>	<b>—</b>
<i>Departmental . . . . .</i>	<i>—</i>	<i>775.00</i>	<i>—</i>	<i>—</i>
<i>Public service enterprises . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness . . . . .</b>	<b>5,600.00</b>	<b>3,000.00</b>	<b>—</b>	<b>—</b>
<i>Loans, general purposes . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans) . . . . .</i>	<i>5,600.00</i>	<i>3,000.00</i>	<i>—</i>	<i>—</i>
<i>Unpaid warrants or orders, current year . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers . . . . .</b>	<b>185.00</b>	<b>5,000.00</b>	<b>5,135.79</b>	<b>1,846.40</b>
<i>From sinking funds . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other . . . . .</i>	<i>185.00</i>	<i>5,000.00</i>	<i>5,135.79</i>	<i>1,846.40</i>
<b>Refunds . . . . .</b>	<b>17.09</b>	<b>301.90</b>	<b>8.34</b>	<b>247.51</b>
<b>Agency, trust, and investment . . . . .</b>	<b>4,094.40</b>	<b>1,652.67</b>	<b>3,317.66</b>	<b>4,127.87</b>
<i>Taxes and licenses for State . . . . .</i>	<i>1,694.00</i>	<i>363.00</i>	<i>726.00</i>	<i>968.00</i>
<i>Taxes for county . . . . .</i>	<i>1,254.22</i>	<i>268.76</i>	<i>1,059.29</i>	<i>716.70</i>
<i>Reimbursements for grade crossings . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds . . . . .</i>	<i>1,031.58</i>	<i>935.71</i>	<i>1,426.17</i>	<i>2,300.97</i>
<i>All other . . . . .</i>	<i>111.60</i>	<i>85.20</i>	<i>106.20</i>	<i>142.20</i>
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays . . . . .	\$39,159.56	\$38,671.23	\$38,518.20	\$46,011.06
Premiums . . . . .	—	—	—	—
Municipal indebtedness . . . . .	5,600.00	3,000.00	—	—
Transfers and refunds . . . . .	202.09	5,301.90	5,144.13	2,093.91
Agency, trust, and investment . . . . .	4,094.40	1,652.67	3,317.66	4,127.87
<b>Total receipts . . . . .</b>	<b>\$49,056.05</b>	<b>\$48,625.80</b>	<b>\$46,979.99</b>	<b>\$52,232.84</b>
<i>Balance on hand, including funds . . . . .</i>	<i>15,386.94</i>	<i>11,551.81</i>	<i>17,137.95</i>	<i>21,321.14</i>
<b>GRAND TOTAL . . . . .</b>	<b>\$64,442.99</b>	<b>\$60,177.61</b>	<b>\$64,117.94</b>	<b>\$73,553.98</b>

## Graded According to Population of 1945 — Continued.

PAYMENTS.	Monterey POPULATION 305	Savoy POPULATION 294	Goshen POPULATION 278	Windsor POPULATION 274
<b>Maintenance . . . . .</b>	<b>\$32,728.01</b>	<b>\$33,509.57</b>	<b>\$33,124.31</b>	<b>\$35,319.34</b>
<i>Departmental . . . . .</i>	<i>32,414.96</i>	<i>33,509.57</i>	<i>32,757.72</i>	<i>35,252.58</i>
General government . . . . .	2,353.16	1,406.42	2,610.98	1,598.27
Protection of persons and property . . . . .	428.00	123.67	419.00	102.99
Health and sanitation . . . . .	330.00	181.15	350.67	349.71
Highways . . . . .	14,048.81	14,227.88	9,536.57	15,052.62
Charities . . . . .	6,103.72	8,071.96	2,835.15	5,032.73
Veterans' benefits . . . . .	—	48.00	—	—
Schools . . . . .	7,814.39	9,106.07	10,383.05	12,454.66
Libraries . . . . .	651.28	58.34	144.92	40.00
Recreation . . . . .	102.80	10.24	12.20	15.68
Pensions . . . . .	—	—	—	—
Unclassified . . . . .	582.80	275.84	6,465.18	605.92
<i>Public service enterprises . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light . . . . .	—	—	—	—
Water . . . . .	—	—	—	—
All other . . . . .	—	—	—	—
<i>Cemeteries . . . . .</i>	<i>313.05</i>	<i>—</i>	<i>346.72</i>	<i>66.76</i>
<i>Administration of trust funds . . . . .</i>	<i>—</i>	<i>—</i>	<i>19.87</i>	<i>—</i>
<b>Interest . . . . .</b>	<b>68.33</b>	<b>6.80</b>	<b>105.00</b>	<b>—</b>
<i>Loans, general purposes . . . . .</i>	<i>68.33</i>	<i>6.80</i>	<i>105.00</i>	<i>—</i>
<i>Loans, public service enterprises . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays . . . . .</b>	<b>405.00</b>	<b>—</b>	<b>5,677.46</b>	<b>—</b>
<i>Departmental . . . . .</i>	<i>405.00</i>	<i>—</i>	<i>5,677.46</i>	<i>—</i>
General government . . . . .	—	—	150.00	—
Protection of persons and property . . . . .	405.00	—	—	—
Health and sanitation . . . . .	—	—	—	—
Highways . . . . .	—	—	5,500.00	—
Charities . . . . .	—	—	—	—
Schools . . . . .	—	—	27.46	—
Libraries . . . . .	—	—	—	—
Recreation . . . . .	—	—	—	—
Unclassified . . . . .	—	—	—	—
<i>Public service enterprises . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light . . . . .	—	—	—	—
Water . . . . .	—	—	—	—
All other . . . . .	—	—	—	—
<i>Cemeteries . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness . . . . .</b>	<b>10,600.00</b>	<b>3,000.00</b>	<b>250.00</b>	<b>—</b>
<i>From sinking funds . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources . . . . .</i>	<i>—</i>	<i>—</i>	<i>250.00</i>	<i>—</i>
<i>Bonds refunded, current year . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans) . . . . .</i>	<i>10,600.00</i>	<i>3,000.00</i>	<i>—</i>	<i>—</i>
<i>Warrants or orders, previous years . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers . . . . .</b>	<b>185.00</b>	<b>5,000.00</b>	<b>5,135.79</b>	<b>1,846.40</b>
<i>To sinking funds from revenue . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other . . . . .</i>	<i>185.00</i>	<i>5,000.00</i>	<i>5,135.79</i>	<i>1,846.40</i>
<b>Refunds . . . . .</b>	<b>17.09</b>	<b>301.90</b>	<b>8.34</b>	<b>247.51</b>
<b>Agency, trust, and investment . . . . .</b>	<b>3,905.56</b>	<b>6,859.15</b>	<b>7,438.08</b>	<b>7,060.42</b>
<i>Taxes and licenses for State . . . . .</i>	<i>1,691.00</i>	<i>363.00</i>	<i>726.00</i>	<i>968.00</i>
<i>Taxes for county . . . . .</i>	<i>1,254.22</i>	<i>268.76</i>	<i>1,059.29</i>	<i>716.70</i>
<i>Expenditures for grade crossings . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds . . . . .</i>	<i>845.74</i>	<i>6,142.19</i>	<i>5,548.39</i>	<i>5,233.52</i>
<i>All other . . . . .</i>	<i>111.60</i>	<i>85.20</i>	<i>104.40</i>	<i>142.20</i>
<b>RECAPITULATION.</b>				
Maintenance and interest . . . . .	\$32,796.34	\$33,516.37	\$33,229.31	\$35,319.34
Permanent debt (except from sinking funds) . . . . .	—	—	250.00	—
Sinking fund requirements from revenue . . . . .	—	—	—	—
Outlays . . . . .	405.00	—	5,677.46	—
Permanent debt from sinking funds . . . . .	—	—	—	—
Bonds refunded, current year . . . . .	—	—	—	—
Temporary loans . . . . .	10,600.00	3,000.00	—	—
Transfers (except to sinking funds) and refunds . . . . .	202.09	5,301.90	5,144.13	2,093.91
Agency, trust, and investment . . . . .	3,905.56	6,859.15	7,438.08	7,060.42
<b>Total payments . . . . .</b>	<b>\$47,908.99</b>	<b>\$48,677.42</b>	<b>\$51,738.98</b>	<b>\$44,473.67</b>
Balance on hand, including funds . . . . .	16,534.00	11,500.19	12,378.96	29,080.31
<b>GRAND TOTAL . . . . .</b>	<b>\$64,442.99</b>	<b>\$60,177.61</b>	<b>\$64,117.94</b>	<b>\$73,553.98</b>

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Holland POPULATION 265	Leyden POPULATION 254	Washington POPULATION 242	West Tisbury POPULATION 239
<b>REVENUE.</b>	<b>\$26,319.61</b>	<b>\$30,118.98</b>	<b>\$28,407.04</b>	<b>\$24,208.09</b>
<b>General . . . . .</b>	<b>22,530.79</b>	<b>27,068.92</b>	<b>25,714.88</b>	<b>21,249.24</b>
<i>Taxes . . . . .</i>	<i>9,267.33</i>	<i>10,773.72</i>	<i>9,904.04</i>	<i>14,133.64</i>
Property, poll, and income . . . . .	8,752.92	10,130.71	9,518.24	13,021.04
Corporation, bank, etc. . . . .	514.41	643.01	385.80	1,112.60
<i>Licenses and permits . . . . .</i>	<i>550.00</i>	<i>3.00</i>	<i>141.00</i>	<i>4.00</i>
<i>Fines and forfeits . . . . .</i>	<i>60.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Grants and gifts . . . . .</i>	<i>12,653.46</i>	<i>16,217.20</i>	<i>15,669.84</i>	<i>7,111.60</i>
For expenses . . . . .	12,653.46	16,217.20	15,669.84	7,111.60
For outlays . . . . .	—	—	—	—
All other . . . . .	—	75.00	—	—
<b>Commercial . . . . .</b>	<b>3,788.82</b>	<b>3,050.06</b>	<b>2,692.16</b>	<b>2,958.85</b>
<i>Special assessments . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
To meet expenses . . . . .	—	—	—	—
To meet outlays . . . . .	—	—	—	—
<i>Privileges . . . . .</i>	<i>335.38</i>	<i>286.31</i>	<i>299.90</i>	<i>609.47</i>
<i>Departmental . . . . .</i>	<i>3,365.53</i>	<i>2,515.93</i>	<i>2,355.66</i>	<i>2,255.90</i>
General government . . . . .	21.00	8.05	.70	—
Protection of persons and property . . . . .	—	15.91	2.12	52.32
Health and sanitation . . . . .	—	—	—	—
Highways . . . . .	1,270.49	943.79	1,076.30	155.00
Charities . . . . .	2,074.04	1,415.30	1,276.54	2,030.78
Veterans' benefits . . . . .	—	—	—	—
Schools . . . . .	—	127.49	—	17.70
Libraries . . . . .	—	1.41	—	—
Recreation . . . . .	—	—	—	—
Unclassified . . . . .	—	3.98	—	.10
<i>Public service enterprises . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light . . . . .	—	—	—	—
Water . . . . .	—	—	—	—
All other . . . . .	—	—	—	—
<i>Cemeteries . . . . .</i>	<i>30.00</i>	<i>31.40</i>	<i>—</i>	<i>24.65</i>
<i>Interest . . . . .</i>	<i>57.91</i>	<i>216.42</i>	<i>36.60</i>	<i>68.83</i>
On sinking funds . . . . .	—	—	—	—
On trust and investment funds . . . . .	34.61	113.84	—	68.83
All other . . . . .	23.30	102.58	36.60	—
<b>NON-REVENUE.</b>	<b>\$5,618.58</b>	<b>\$7,528.74</b>	<b>\$4,188.86</b>	<b>\$6,338.15</b>
<b>Offsets to outlays . . . . .</b>	<b>—</b>	<b>—</b>	<b>20.00</b>	<b>—</b>
<i>Departmental . . . . .</i>	<i>—</i>	<i>—</i>	<i>20.00</i>	<i>—</i>
<i>Public service enterprises . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness . . . . .</b>	<b>1,025.00</b>	<b>4,000.00</b>	<b>3,000.00</b>	<b>—</b>
<i>Loans, general purposes . . . . .</i>	<i>1,025.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans) . . . . .</i>	<i>—</i>	<i>4,000.00</i>	<i>3,000.00</i>	<i>—</i>
<i>Unpaid warrants or orders, current year . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers . . . . .</b>	<b>3,167.49</b>	<b>71.70</b>	<b>—</b>	<b>3,024.75</b>
<i>From sinking funds . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other . . . . .	3,167.49	71.70	—	3,024.75
<b>Refunds . . . . .</b>	<b>4.04</b>	<b>33.29</b>	<b>2.10</b>	<b>2.00</b>
<b>Agency, trust, and investment . . . . .</b>	<b>1,422.05</b>	<b>3,423.75</b>	<b>1,166.76</b>	<b>3,311.40</b>
<i>Taxes and licenses for State . . . . .</i>	<i>484.00</i>	<i>605.00</i>	<i>363.00</i>	<i>1,452.00</i>
<i>Taxes for county . . . . .</i>	<i>360.26</i>	<i>759.04</i>	<i>268.76</i>	<i>1,558.97</i>
<i>Reimbursements for grade crossings . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds . . . . .</i>	<i>425.39</i>	<i>1,954.71</i>	<i>409.00</i>	<i>213.43</i>
All other . . . . .	152.40	105.00	126.00	87.00
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays . . . . .	\$26,319.61	\$30,118.98	\$28,427.04	\$24,208.09
Premiums . . . . .	—	—	—	—
Municipal indebtedness . . . . .	1,025.00	4,000.00	3,000.00	—
Transfers and refunds . . . . .	3,171.53	104.99	2.10	3,026.75
Agency, trust, and investment . . . . .	1,422.05	3,423.75	1,166.76	3,311.40
<b>Total receipts . . . . .</b>	<b>\$31,938.19</b>	<b>\$37,647.72</b>	<b>\$32,595.90</b>	<b>\$30,546.24</b>
Balance on hand, including funds . . . . .	14,928.76	13,286.34	14,324.99	19,309.99
<b>GRAND TOTAL . . . . .</b>	<b>\$46,866.95</b>	<b>\$50,934.06</b>	<b>\$46,920.89</b>	<b>\$49,856.23</b>



## Graded According to Population of 1945 — Continued.

PAYMENTS.	Holland POPULATION 265	Leyden POPULATION 254	Washington POPULATION 242	West Tisbury POPULATION 239
<b>Maintenance . . . . .</b>	<b>\$22,605.12</b>	<b>\$22,459.40</b>	<b>\$25,669.91</b>	<b>\$23,769.78</b>
<i>Departmental . . . . .</i>	<i>22,485.42</i>	<i>22,328.00</i>	<i>25,624.91</i>	<i>23,427.53</i>
General government . . . . .	1,983.10	989.49	992.50	1,477.23
Protection of persons and property . . . . .	157.15	496.41	156.00	2,497.08
Health and sanitation . . . . .	129.94	255.00	53.00	200.20
Highways . . . . .	7,835.52	7,970.68	11,129.55	4,441.65
Charities . . . . .	4,986.34	3,275.00	4,726.57	6,183.44
Veterans' benefits . . . . .	—	—	303.35	—
Schools . . . . .	6,618.50	8,836.54	7,524.04	6,511.02
Libraries . . . . .	468.83	67.48	—	136.38
Recreation . . . . .	89.04	11.54	72.52	19.06
Pensions . . . . .	—	—	—	—
Unclassified . . . . .	217.00	425.86	667.38	1,961.47
<i>Public service enterprises . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light . . . . .	—	—	—	—
Water . . . . .	—	—	—	—
All other . . . . .	—	—	—	—
<i>Cemeteries . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Administration of trust funds . . . . .</i>	<i>119.70</i>	<i>131.40</i>	<i>45.00</i>	<i>342.25</i>
<b>Interest . . . . .</b>	<b>7.00</b>	<b>35.11</b>	<b>16.25</b>	<b>—</b>
<i>Loans, general purposes . . . . .</i>	<i>7.00</i>	<i>35.11</i>	<i>16.25</i>	<i>—</i>
<i>Loans, public service enterprises . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays . . . . .</b>	<b>1,285.95</b>	<b>331.13</b>	<b>81.90</b>	<b>—</b>
<i>Departmental . . . . .</i>	<i>1,285.95</i>	<i>331.13</i>	<i>81.90</i>	<i>—</i>
General government . . . . .	—	—	—	—
Protection of persons and property . . . . .	—	—	—	—
Health and sanitation . . . . .	—	—	—	—
Highways . . . . .	1,210.95	264.60	—	—
Charities . . . . .	—	—	—	—
Schools . . . . .	—	66.53	81.90	—
Libraries . . . . .	75.00	—	—	—
Recreation . . . . .	—	—	—	—
Unclassified . . . . .	—	—	—	—
<i>Public service enterprises . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light . . . . .	—	—	—	—
Water . . . . .	—	—	—	—
All other . . . . .	—	—	—	—
<i>Cemeteries . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness . . . . .</b>	<b>5,350.00</b>	<b>4,750.00</b>	<b>3,000.00</b>	<b>—</b>
<i>From sinking funds . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources . . . . .</i>	<i>350.00</i>	<i>750.00</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans) . . . . .</i>	<i>5,000.00</i>	<i>4,000.00</i>	<i>3,000.00</i>	<i>—</i>
<i>Warrants or orders, previous years . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers . . . . .</b>	<b>3,167.49</b>	<b>71.70</b>	<b>—</b>	<b>3,024.75</b>
<i>To sinking funds from revenue . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other . . . . .</i>	<i>3,167.49</i>	<i>71.70</i>	<i>—</i>	<i>3,024.75</i>
<b>Refunds . . . . .</b>	<b>4.04</b>	<b>33.29</b>	<b>2.10</b>	<b>2.00</b>
<b>Agency, trust, and investment . . . . .</b>	<b>4,373.86</b>	<b>3,465.89</b>	<b>1,194.86</b>	<b>6,242.73</b>
<i>Taxes and licenses for State . . . . .</i>	<i>484.00</i>	<i>605.00</i>	<i>363.00</i>	<i>1,452.00</i>
<i>Taxes for county . . . . .</i>	<i>360.26</i>	<i>759.04</i>	<i>268.76</i>	<i>1,558.97</i>
<i>Expenditures for grade crossings . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds . . . . .</i>	<i>3,377.20</i>	<i>1,996.85</i>	<i>437.10</i>	<i>3,144.76</i>
<i>All other . . . . .</i>	<i>152.40</i>	<i>105.00</i>	<i>126.00</i>	<i>87.00</i>
<b>RECAPITULATION.</b>				
Maintenance and interest . . . . .	\$22,612.12	\$22,494.51	\$25,686.16	\$23,769.78
Permanent debt (except from sinking funds) . . . . .	350.00	750.00	—	—
Sinking fund requirements from revenue . . . . .	—	—	—	—
Outlays . . . . .	1,285.95	331.13	81.90	—
Permanent debt from sinking funds . . . . .	—	—	—	—
Bonds refunded, current year . . . . .	—	—	—	—
Temporary loans . . . . .	5,000.00	4,000.00	3,000.00	—
Transfers (except to sinking funds) and refunds . . . . .	3,171.53	104.99	2.10	3,026.75
Agency, trust, and investment . . . . .	4,373.86	3,465.89	1,194.86	6,242.73
<b>Total payments . . . . .</b>	<b>\$36,793.46</b>	<b>\$31,146.52</b>	<b>\$29,965.02</b>	<b>\$33,039.26</b>
Balance on hand, including funds . . . . .	10,073.49	19,787.54	16,955.87	16,816.97
<b>GRAND TOTAL . . . . .</b>	<b>\$46,866.95</b>	<b>\$50,934.06</b>	<b>\$46,920.89</b>	<b>\$49,856.23</b>

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Chilmark POPULATION 230	Middlefield POPULATION 226	Plainfield POPULATION 224	Tyringham POPULATION 211
<b>REVENUE.</b>	<b>\$25,013.32</b>	<b>\$23,098.55</b>	<b>\$43,175.75</b>	<b>\$21,324.45</b>
<b>General . . . . .</b>	<b>21,560.19</b>	<b>21,404.09</b>	<b>36,243.39</b>	<b>18,764.71</b>
<i>Taxes . . . . .</i>	<i>15,374.40</i>	<i>11,016.12</i>	<i>18,702.15</i>	<i>11,533.95</i>
Property, poll, and income . . . . .	13,831.18	10,373.11	18,059.14	10,398.87
Corporation, bank, etc. . . . .	1,543.22	643.01	643.01	1,135.08
<i>Licenses and permits . . . . .</i>	<i>61.00</i>	<i>—</i>	<i>4.00</i>	<i>16.00</i>
<i>Fines and forfeits . . . . .</i>	<i>—</i>	<i>5.05</i>	<i>—</i>	<i>194.00</i>
<i>Grants and gifts . . . . .</i>	<i>6,124.79</i>	<i>10,382.92</i>	<i>17,537.24</i>	<i>7,020.76</i>
For expenses . . . . .	6,124.79	10,382.92	17,537.24	7,020.76
For outlays . . . . .	—	—	—	—
<i>All other . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Commercial . . . . .</b>	<b>3,453.13</b>	<b>1,694.46</b>	<b>6,932.36</b>	<b>2,559.74</b>
<i>Special assessments . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
To meet expenses . . . . .	—	—	—	—
To meet outlays . . . . .	—	—	—	—
<i>Privileges . . . . .</i>	<i>405.42</i>	<i>388.78</i>	<i>332.25</i>	<i>361.44</i>
<i>Departmental . . . . .</i>	<i>2,868.38</i>	<i>1,121.32</i>	<i>6,288.98</i>	<i>2,106.05</i>
General government . . . . .	1.25	3.00	90.88	—
Protection of persons and property . . . . .	4.76	8.12	—	11.76
Health and sanitation . . . . .	819.80	—	—	—
Highways . . . . .	53.50	1,006.76	2,841.50	748.36
Charities . . . . .	1,766.18	103.44	2,564.30	1,336.57
Veterans' benefits . . . . .	—	—	—	—
Schools . . . . .	—	—	771.30	—
Libraries . . . . .	50.14	—	6.00	9.36
Recreation . . . . .	—	—	—	—
Unclassified . . . . .	172.75	—	15.00	—
<i>Public service enterprises . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light . . . . .	—	—	—	—
Water . . . . .	—	—	—	—
All other . . . . .	—	—	—	—
<i>Cemeteries . . . . .</i>	<i>57.50</i>	<i>42.85</i>	<i>2.00</i>	<i>44.95</i>
<i>Interest . . . . .</i>	<i>121.83</i>	<i>141.51</i>	<i>309.13</i>	<i>47.30</i>
On sinking funds . . . . .	—	—	—	—
On trust and investment funds . . . . .	62.04	56.05	34.89	9.14
All other . . . . .	59.79	85.46	274.24	38.16
<b>NON-REVENUE.</b>	<b>\$6,459.06</b>	<b>\$3,832.09</b>	<b>\$2,275.35</b>	<b>\$4,098.36</b>
<b>Offsets to outlays . . . . .</b>	<b>2,961.20</b>	<b>—</b>	<b>—</b>	<b>—</b>
<i>Departmental . . . . .</i>	<i>2,961.20</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Public service enterprises . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness . . . . .</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<i>Loans, general purposes . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans) . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Unpaid warrants or orders, current year . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers . . . . .</b>	<b>36.22</b>	<b>1,498.12</b>	<b>66.15</b>	<b>1,500.00</b>
<i>From sinking funds . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other . . . . .	36.22	1,498.12	66.15	1,500.00
<b>Refunds . . . . .</b>	<b>89.90</b>	<b>475.78</b>	<b>12.11</b>	<b>—</b>
<b>Agency, trust, and investment . . . . .</b>	<b>3,371.74</b>	<b>1,858.19</b>	<b>2,197.09</b>	<b>2,598.36</b>
<i>Taxes and licenses for State . . . . .</i>	<i>1,452.00</i>	<i>605.00</i>	<i>605.00</i>	<i>968.00</i>
<i>Taxes for county . . . . .</i>	<i>1,558.97</i>	<i>882.74</i>	<i>882.74</i>	<i>716.70</i>
<i>Reimbursements for grade crossings . . . . .</i>	<i>255.77</i>	<i>247.85</i>	<i>637.35</i>	<i>811.06</i>
<i>Sinking and other permanent funds . . . . .</i>	<i>105.00</i>	<i>122.60</i>	<i>72.00</i>	<i>99.60</i>
All other . . . . .	—	—	—	—
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays . . . . .	\$27,974.52	\$23,098.55	\$43,175.75	\$21,324.45
Premiums . . . . .	—	—	—	—
Municipal indebtedness . . . . .	—	—	—	—
Transfers and refunds . . . . .	126.12	1,973.90	78.26	1,500.00
Agency, trust, and investment . . . . .	3,371.74	1,858.19	2,197.09	2,598.36
<b>Total receipts . . . . .</b>	<b>\$31,472.38</b>	<b>\$26,930.64</b>	<b>\$45,451.10</b>	<b>\$25,422.81</b>
Balance on hand, including funds . . . . .	12,489.52	14,427.00	30,851.17	13,518.25
<b>GRAND TOTAL . . . . .</b>	<b>\$43,961.90</b>	<b>\$41,357.64</b>	<b>\$76,302.27</b>	<b>\$38,941.06</b>

## Graded According to Population of 1945 — Continued.

PAYMENTS.	Chilmark POPULATION 230	Middlefield POPULATION 226	Plainfield POPULATION 224	Tyringham POPULATION 211
<b>Maintenance . . . . .</b>	<b>\$18,333.94</b>	<b>\$20,760.04</b>	<b>\$35,210.86</b>	<b>\$20,452.40</b>
<i>Departmental . . . . .</i>	<i>17,686.94</i>	<i>20,624.04</i>	<i>35,178.86</i>	<i>20,289.60</i>
General government . . . . .	1,795.13	1,293.25	2,493.45	3,287.55
Protection of persons and property . . . . .	604.99	291.68	225.17	260.74
Health and sanitation . . . . .	864.18	100.30	372.53	246.05
Highways . . . . .	4,210.40	9,820.47	12,886.21	7,132.65
Charities . . . . .	5,118.78	384.18	7,362.02	3,207.35
Veterans' benefits . . . . .	—	—	—	—
Schools . . . . .	4,650.87	7,951.39	10,746.15	5,602.69
Libraries . . . . .	313.91	91.93	256.76	290.91
Recreation . . . . .	18.73	10.56	11.98	38.14
Pensions . . . . .	—	—	—	—
Unclassified . . . . .	109.95	680.28	824.59	223.52
<i>Public service enterprises . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light . . . . .	—	—	—	—
Water . . . . .	—	—	—	—
All other . . . . .	—	—	—	—
<i>Cemeteries . . . . .</i>	<i>647.00</i>	<i>136.00</i>	<i>32.00</i>	<i>162.80</i>
<i>Administration of trust funds . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Interest . . . . .</b>	<b>70.00</b>	—	—	—
<i>Loans, general purposes . . . . .</i>	<i>70.00</i>	—	—	—
<i>Loans, public service enterprises . . . . .</i>	<i>—</i>	—	—	—
<i>Loans, cemeteries . . . . .</i>	<i>—</i>	—	—	—
<b>Outlays . . . . .</b>	<b>5,999.31</b>	—	<b>5,118.50</b>	<b>913.25</b>
<i>Departmental . . . . .</i>	<i>5,999.31</i>	—	<i>5,118.50</i>	<i>913.25</i>
General government . . . . .	—	—	—	—
Protection of persons and property . . . . .	—	—	—	593.86
Health and sanitation . . . . .	—	—	—	—
Highways . . . . .	5,999.31	—	5,118.50	275.00
Charities . . . . .	—	—	—	—
Schools . . . . .	—	—	—	44.39
Libraries . . . . .	—	—	—	—
Recreation . . . . .	—	—	—	—
Unclassified . . . . .	—	—	—	—
<i>Public service enterprises . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light . . . . .	—	—	—	—
Water . . . . .	—	—	—	—
All other . . . . .	—	—	—	—
<i>Cemeteries . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness . . . . .</b>	<b>1,500.00</b>	—	—	—
<i>From sinking funds . . . . .</i>	<i>—</i>	—	—	—
<i>From revenue and other sources . . . . .</i>	<i>1,500.00</i>	—	—	—
<i>Bonds refunded, current year . . . . .</i>	<i>—</i>	—	—	—
<i>Temporary loans (including revenue loans) . . . . .</i>	<i>—</i>	—	—	—
<i>Warrants or orders previous years . . . . .</i>	<i>—</i>	—	—	—
<b>Transfers . . . . .</b>	<b>36.22</b>	<b>1,498.12</b>	<b>66.15</b>	<b>1,500.00</b>
<i>To sinking funds from revenue . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other . . . . .</i>	<i>36.22</i>	<i>1,498.12</i>	<i>66.15</i>	<i>1,500.00</i>
<b>Refunds . . . . .</b>	<b>89.90</b>	<b>475.78</b>	<b>12.11</b>	—
<b>Agency, trust, and investment . . . . .</b>	<b>3,372.56</b>	<b>3,176.12</b>	<b>2,177.23</b>	<b>4,100.30</b>
<i>Taxes and licenses for State . . . . .</i>	<i>1,452.00</i>	<i>605.00</i>	<i>605.00</i>	<i>968.00</i>
<i>Taxes for county . . . . .</i>	<i>1,558.97</i>	<i>882.74</i>	<i>882.74</i>	<i>716.70</i>
<i>Expenditures for grade crossings . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds . . . . .</i>	<i>256.59</i>	<i>1,565.78</i>	<i>606.09</i>	<i>2,323.20</i>
<i>All other . . . . .</i>	<i>105.00</i>	<i>122.60</i>	<i>83.40</i>	<i>92.40</i>
<b>RECAPITULATION.</b>				
Maintenance and interest . . . . .	\$18,403.94	\$20,760.04	\$35,210.86	\$20,452.40
Permanent debt (except from sinking funds) . . . . .	1,500.00	—	—	—
Sinking fund requirements from revenue . . . . .	—	—	—	—
Outlays . . . . .	5,999.31	—	5,118.50	913.25
Permanent debt from sinking funds . . . . .	—	—	—	—
Bonds refunded, current year . . . . .	—	—	—	—
Temporary loans . . . . .	—	—	—	—
Transfers (except to sinking funds) and refunds . . . . .	126.12	1,973.90	78.26	1,500.00
Agency, trust, and investment . . . . .	3,372.56	3,176.12	2,177.23	4,100.30
<b>Total payments . . . . .</b>	<b>\$29,401.93</b>	<b>\$25,910.06</b>	<b>\$42,584.85</b>	<b>\$26,965.95</b>
<i>Balance on hand, including funds . . . . .</i>	<i>14,559.97</i>	<i>15,447.58</i>	<i>33,717.42</i>	<i>11,975.11</i>
<b>GRAND TOTAL . . . . .</b>	<b>\$43,961.90</b>	<b>\$41,357.64</b>	<b>\$76,302.27</b>	<b>\$38,941.06</b>

TABLE I. — *Summary of Financial Transactions. Towns*

RECEIPTS.	Alford POPULATION 207	Hawley POPULATION 203	Shutesbury POPULATION 201	Rowe POPULATION 178
<b>REVENUE.</b>	<b>\$22,723.45</b>	<b>\$32,643.44</b>	<b>\$26,367.49</b>	<b>\$38,604.49</b>
<b>General . . . . .</b>	<b>18,714.78</b>	<b>27,685.58</b>	<b>22,312.32</b>	<b>33,749.44</b>
<i>Taxes . . . . .</i>	<i>9,948.68</i>	<i>11,510.48</i>	<i>12,130.70</i>	<i>23,048.14</i>
Property, poll, and income . . . . .	9,305.67	10,876.07	11,359.09	21,163.12
Corporation, bank, etc. . . . .	643.01	634.41	771.61	1,885.02
<i>Licenses and permits . . . . .</i>	<i>1.00</i>	<i>—</i>	<i>4.50</i>	<i>6.00</i>
<i>Fines and forfeits . . . . .</i>	<i>—</i>	<i>—</i>	<i>30.00</i>	<i>—</i>
<i>Grants and gifts . . . . .</i>	<i>8,765.10</i>	<i>16,175.10</i>	<i>10,147.12</i>	<i>10,695.30</i>
For expenses . . . . .	8,765.10	16,175.10	10,147.12	10,695.30
For outlays . . . . .	—	—	—	—
All other . . . . .	—	—	—	—
<b>Commercial . . . . .</b>	<b>4,008.67</b>	<b>4,957.86</b>	<b>4,055.17</b>	<b>4,855.05</b>
<i>Special assessments . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
To meet expenses . . . . .	—	—	—	—
To meet outlays . . . . .	—	—	—	—
<i>Privileges . . . . .</i>	<i>258.69</i>	<i>254.76</i>	<i>219.17</i>	<i>207.91</i>
<i>Departmental . . . . .</i>	<i>3,550.65</i>	<i>4,550.55</i>	<i>3,187.73</i>	<i>4,488.06</i>
General government . . . . .	26.50	—	16.77	5.00
Protection of persons and property . . . . .	—	—	42.23	97.42
Health and sanitation . . . . .	—	—	—	—
Highways . . . . .	727.02	2,501.50	1,681.86	2,909.30
Charities . . . . .	2,339.96	1,929.05	1,390.71	1,381.28
Veterans' benefits . . . . .	—	120.00	—	—
Schools . . . . .	454.40	—	20.00	10.60
Libraries . . . . .	1.68	—	—	2.46
Recreation . . . . .	—	—	—	—
Unclassified . . . . .	1.09	—	36.16	82.00
<i>Public service enterprises . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light . . . . .	—	—	—	—
Water . . . . .	—	—	—	—
All other . . . . .	—	—	—	—
<i>Cemeteries . . . . .</i>	<i>58.91</i>	<i>—</i>	<i>38.50</i>	<i>—</i>
<i>Interest . . . . .</i>	<i>140.42</i>	<i>152.55</i>	<i>609.77</i>	<i>159.08</i>
On sinking funds . . . . .	—	—	—	—
On trust and investment funds . . . . .	20.38	6.45	431.27	58.35
All other . . . . .	120.04	146.10	178.50	100.73
<b>NON-REVENUE.</b>	<b>\$4,444.47</b>	<b>\$6,985.42</b>	<b>\$2,761.83</b>	<b>\$8,611.46</b>
<b>Offsets to outlays . . . . .</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<i>Departmental . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Public service enterprises . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness . . . . .</b>	<b>—</b>	<b>5,000.00</b>	<b>—</b>	<b>—</b>
<i>Loans, general purposes . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans) . . . . .</i>	<i>—</i>	<i>5,000.00</i>	<i>—</i>	<i>—</i>
<i>Unpaid warrants or orders, current year . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers . . . . .</b>	<b>2,989.79</b>	<b>—</b>	<b>516.57</b>	<b>5,073.22</b>
<i>From sinking funds . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other . . . . .	2,989.79	—	516.57	5,073.22
<b>Refunds . . . . .</b>	<b>—</b>	<b>271.46</b>	<b>93.96</b>	<b>—</b>
<b>Agency, trust, and investment . . . . .</b>	<b>1,454.68</b>	<b>1,713.96</b>	<b>2,151.30</b>	<b>3,538.24</b>
<i>Taxes and licenses for State . . . . .</i>	<i>605.00</i>	<i>484.00</i>	<i>726.00</i>	<i>1,351.00</i>
<i>Taxes for county . . . . .</i>	<i>447.94</i>	<i>607.24</i>	<i>910.85</i>	<i>1,669.90</i>
<i>Reimbursements for grade crossings . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds . . . . .</i>	<i>284.94</i>	<i>555.52</i>	<i>453.25</i>	<i>443.14</i>
All other . . . . .	116.30	67.20	61.20	94.20
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays . . . . .	\$22,723.45	\$32,643.44	\$26,367.49	\$38,604.49
Premiums . . . . .	—	—	—	—
Municipal indebtedness . . . . .	—	5,000.00	—	—
Transfers and refunds . . . . .	2,989.79	271.46	610.53	5,073.22
Agency, trust, and investment . . . . .	1,454.68	1,713.96	2,151.30	3,538.24
<b>Total receipts . . . . .</b>	<b>\$27,167.92</b>	<b>\$39,628.86</b>	<b>\$29,129.32</b>	<b>\$47,215.95</b>
<i>Balance on hand, including funds . . . . .</i>	<i>9,147.37</i>	<i>18,529.34</i>	<i>21,565.58</i>	<i>31,607.04</i>
<b>GRAND TOTAL . . . . .</b>	<b>\$36,315.29</b>	<b>\$58,158.20</b>	<b>\$50,694.90</b>	<b>\$78,822.99</b>



## Graded According to Population of 1945 — Continued.

PAYMENTS.	Alford POPULATION 207	Hawley POPULATION 203	Shutesbury POPULATION 201	Rowe POPULATION 178
<b>Maintenance . . . . .</b>	<b>\$19,789.56</b>	<b>\$24,756.53</b>	<b>\$24,006.77</b>	<b>\$28,237.31</b>
<i>Departmental . . . . .</i>	<i>19,673.97</i>	<i>24,756.53</i>	<i>23,695.57</i>	<i>28,237.31</i>
General government . . . . .	1,651.86	1,093.63	1,589.68	2,191.90
Protection of persons and property . . . . .	75.00	78.70	1,519.79	595.02
Health and sanitation . . . . .	163.75	425.96	212.27	630.00
Highways . . . . .	5,180.05	10,511.26	8,006.94	13,333.99
Charities . . . . .	5,585.90	4,978.72	3,465.25	4,034.09
Veterans' benefits . . . . .	387.50	120.00	—	—
Schools . . . . .	6,311.66	7,220.53	7,859.21	6,727.02
Libraries . . . . .	98.24	5.00	285.11	259.80
Recreation . . . . .	10.56	10.13	36.22	17.20
Pensions . . . . .	—	—	—	—
Unclassified . . . . .	209.45	312.60	721.10	448.29
<i>Public service enterprises . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light . . . . .	—	—	—	—
Water . . . . .	—	—	—	—
All other . . . . .	—	—	—	—
<i>Cemeteries . . . . .</i>	<i>115.59</i>	<i>—</i>	<i>311.20</i>	<i>—</i>
<i>Administration of trust funds . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Interest . . . . .</b>	<b>—</b>	<b>33.20</b>	<b>—</b>	<b>—</b>
<i>Loans, general purposes . . . . .</i>	<i>—</i>	<i>33.20</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Outlays . . . . .</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>2,776.40</b>
<i>Departmental . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>2,776.40</i>
General government . . . . .	—	—	—	—
Protection of persons and property . . . . .	—	—	—	—
Health and sanitation . . . . .	—	—	—	—
Highways . . . . .	—	—	—	2,776.40
Charities . . . . .	—	—	—	—
Schools . . . . .	—	—	—	—
Libraries . . . . .	—	—	—	—
Recreation . . . . .	—	—	—	—
Unclassified . . . . .	—	—	—	—
<i>Public service enterprises . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light . . . . .	—	—	—	—
Water . . . . .	—	—	—	—
All other . . . . .	—	—	—	—
<i>Cemeteries . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness . . . . .</b>	<b>—</b>	<b>6,000.00</b>	<b>—</b>	<b>—</b>
<i>From sinking funds . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources . . . . .</i>	<i>—</i>	<i>1,000.00</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including revenue loans) . . . . .</i>	<i>—</i>	<i>5,000.00</i>	<i>—</i>	<i>—</i>
<i>Warrants or orders, previous years . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Transfers . . . . .</b>	<b>2,989.79</b>	<b>—</b>	<b>516.57</b>	<b>5,073.22</b>
<i>To sinking funds from revenues . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other . . . . .</i>	<i>2,989.79</i>	<i>—</i>	<i>516.57</i>	<i>5,073.22</i>
<b>Refunds . . . . .</b>	<b>—</b>	<b>271.46</b>	<b>93.96</b>	<b>—</b>
<b>Agency, trust, and investment . . . . .</b>	<b>4,391.52</b>	<b>1,720.41</b>	<b>1,993.70</b>	<b>8,531.41</b>
<i>Taxes and licenses for State . . . . .</i>	<i>605.00</i>	<i>484.00</i>	<i>726.00</i>	<i>1,331.00</i>
<i>Taxes for county . . . . .</i>	<i>447.94</i>	<i>607.24</i>	<i>910.85</i>	<i>1,669.90</i>
<i>Expenditures for grade crossings . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds . . . . .</i>	<i>3,235.58</i>	<i>561.97</i>	<i>295.65</i>	<i>5,436.31</i>
<i>All other . . . . .</i>	<i>103.00</i>	<i>67.20</i>	<i>61.20</i>	<i>94.20</i>
<b>RECAPITULATION.</b>				
Maintenance and interest . . . . .	\$19,789.56	\$24,789.73	\$24,006.77	\$28,237.31
Permanent debt (except from sinking funds) . . . . .	—	1,000.00	—	—
Sinking fund requirements from revenue . . . . .	—	—	—	—
Outlays . . . . .	—	—	—	2,776.40
Permanent debt from sinking funds . . . . .	—	—	—	—
Bonds refunded, current year . . . . .	—	—	—	—
Temporary loans . . . . .	—	5,000.00	—	—
Transfers (except to sinking funds) and refunds . . . . .	2,989.79	271.46	610.53	5,073.22
Agency, trust, and investment . . . . .	4,391.52	1,720.41	1,993.70	8,531.41
<b>Total payments . . . . .</b>	<b>\$27,170.87</b>	<b>\$32,781.60</b>	<b>\$26,611.00</b>	<b>\$44,618.34</b>
<i>Balance on hand, including funds . . . . .</i>	<i>9,144.42</i>	<i>25,376.60</i>	<i>24,083.90</i>	<i>34,204.65</i>
<b>GRAND TOTAL . . . . .</b>	<b>\$36,315.29</b>	<b>\$58,158.20</b>	<b>\$50,694.90</b>	<b>\$78,822.99</b>

TABLE I. — Summary of Financial Transactions. Towns

RECEIPTS.	Monroe POPULATION 171	Montgomery POPULATION 137	Peru POPULATION 116	Gay Head POPULATION 114
<b>REVENUE.</b>	<b>\$35,168.47</b>	<b>\$21,142.60</b>	<b>\$26,089.34</b>	<b>\$10,143.37</b>
General . . . . .	32,370.55	18,349.81	22,286.17	8,591.91
<i>Taxes</i> . . . . .	24,408.24	10,412.84	10,516.12	5,334.08
Property, poll, and income . . . . .	11,945.70	9,769.83	9,903.11	4,853.28
Corporation, bank, etc. . . . .	12,462.54	643.01	643.01	475.80
<i>Licenses and permits</i> . . . . .	411.50	—	12.00	110.00
<i>Fines and forfeits</i> . . . . .	30.00	—	15.00	—
<i>Grants and gifts</i> . . . . .	7,520.81	7,936.97	11,713.05	3,147.83
For expenses . . . . .	7,520.81	7,936.97	11,713.05	3,147.83
For outlays . . . . .	—	—	—	—
All other . . . . .	—	—	—	—
Commercial . . . . .	2,797.92	2,792.79	3,803.17	1,551.46
<i>Special assessments</i> . . . . .	—	—	—	—
To meet expenses . . . . .	—	—	—	—
To meet outlays . . . . .	—	—	—	—
<i>Privileges</i> . . . . .	249.45	196.92	152.22	99.63
<i>Departmental</i> . . . . .	2,539.45	1,776.35	3,538.46	1,451.83
General government . . . . .	2.40	2.00	3.85	—
Protection of persons and property . . . . .	4.36	38.70	8.50	—
Health and sanitation . . . . .	—	—	—	—
Highways . . . . .	938.36	1,000.80	1,267.20	—
Charities . . . . .	640.07	682.13	2,246.91	1,450.83
Veterans' benefits . . . . .	—	—	—	—
Schools . . . . .	851.00	—	—	—
Libraries . . . . .	6.23	—	—	—
Recreation . . . . .	—	—	—	—
Unclassified . . . . .	97.03	52.72	12.00	1.00
<i>Public service enterprises</i> . . . . .	—	—	—	—
Electric light . . . . .	—	—	—	—
Water . . . . .	—	—	—	—
All other . . . . .	—	—	—	—
<i>Cemeteries</i> . . . . .	—	—	—	—
<i>Interest</i> . . . . .	9.02	819.52	112.49	—
On sinking funds . . . . .	—	—	—	—
On trust and investment funds . . . . .	—	806.09	—	—
All other . . . . .	9.02	13.43	112.49	—
<b>NON-REVENUE.</b>	<b>\$5,518.95</b>	<b>\$4,151.72</b>	<b>\$7,314.14</b>	<b>\$809.91</b>
Offsets to outlays . . . . .	—	—	625.00	—
<i>Departmental</i> . . . . .	—	—	625.00	—
<i>Public service enterprises</i> . . . . .	—	—	—	—
<i>Cemeteries</i> . . . . .	—	—	—	—
Municipal indebtedness . . . . .	—	—	—	—
<i>Loans, general purposes</i> . . . . .	—	—	—	—
<i>Loans, public service enterprises</i> . . . . .	—	—	—	—
<i>Loans, cemeteries</i> . . . . .	—	—	—	—
<i>Bonds refunded, current year</i> . . . . .	—	—	—	—
<i>Temporary loans (including revenue loans)</i> . . . . .	—	—	—	—
<i>Unpaid warrants or orders, current year</i> . . . . .	—	—	—	—
<i>Premiums</i> . . . . .	—	—	—	—
Transfers . . . . .	—	2,814.00	5,000.00	—
<i>From sinking funds</i> . . . . .	—	—	—	—
All other . . . . .	—	2,814.00	5,000.00	—
Refunds . . . . .	18.90	—	238.92	42.97
Agency, trust, and investment . . . . .	5,500.05	1,337.72	1,450.22	766.94
<i>Taxes and licenses for State</i> . . . . .	1,936.00	605.00	605.00	363.00
<i>Taxes for county</i> . . . . .	2,428.94	450.32	447.94	389.74
<i>Reimbursements for grade crossings</i> . . . . .	—	—	—	—
<i>Sinking and other permanent funds</i> . . . . .	639.50	210.40	333.08	—
All other . . . . .	495.61	72.00	64.20	14.20
<b>RECAPITULATION.</b>				
Revenue and offsets to outlays . . . . .	\$35,168.47	\$21,142.60	\$26,714.34	\$10,143.37
Premiums . . . . .	—	—	—	—
Municipal indebtedness . . . . .	—	—	—	—
Transfers and refunds . . . . .	18.90	2,814.00	5,238.92	42.97
Agency, trust, and investment . . . . .	5,500.05	1,337.72	1,450.22	766.94
<b>Total receipts . . . . .</b>	<b>\$40,687.42</b>	<b>\$25,294.32</b>	<b>\$33,403.48</b>	<b>\$10,953.28</b>
Balance on hand, including funds . . . . .	21,996.09	10,519.42	11,605.06	1,583.09
<b>GRAND TOTAL . . . . .</b>	<b>\$62,683.51</b>	<b>\$35,813.74</b>	<b>\$45,008.54</b>	<b>\$12,536.37</b>

## Graded According to Population of 1945 — Continued.

PAYMENTS.	Monroe POPULATION 171	Montgomery POPULATION 137	Peru POPULATION 116	Gay Head POPULATION 114
<b>Maintenance . . . . .</b>	<b>\$24,375.72</b>	<b>\$15,198.00</b>	<b>\$24,042.62</b>	<b>\$9,358.74</b>
<i>Departmental . . . . .</i>	<i>24,345.12</i>	<i>15,175.40</i>	<i>23,932.62</i>	<i>9,358.74</i>
General government . . . . .	1,212.86	1,432.95	1,421.20	906.35
Protection of persons and property . . . . .	72.52	103.60	191.62	118.23
Health and sanitation . . . . .	508.05	197.42	45.57	16.00
Highways . . . . .	8,311.52	7,154.67	10,983.28	6.11
Charities . . . . .	2,037.80	1,730.19	5,390.07	4,958.62
Veterans' benefits . . . . .	—	—	—	—
Schools . . . . .	9,000.59	4,305.27	5,359.06	3,168.57
Libraries . . . . .	396.77	72.12	—	42.59
Recreation . . . . .	218.76	18.64	8.38	5.77
Pensions . . . . .	—	—	—	—
Unclassified . . . . .	2,586.25	160.54	533.44	136.50
<i>Public service enterprises . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light . . . . .	—	—	—	—
Water . . . . .	—	—	—	—
All other . . . . .	—	—	—	—
<i>Cemeteries . . . . .</i>	<i>30.60</i>	<i>19.00</i>	<i>110.00</i>	<i>—</i>
Administration of trust funds . . . . .	—	3.60	—	—
<b>Interest . . . . .</b>	<b>375.00</b>	<b>—</b>	<b>—</b>	<b>37.50</b>
Loans, general purposes . . . . .	375.00	—	—	37.50
Loans, public service enterprises . . . . .	—	—	—	—
Loans, cemeteries . . . . .	—	—	—	—
<b>Outlays . . . . .</b>	<b>7,711.49</b>	<b>843.89</b>	<b>91.65</b>	<b>—</b>
<i>Departmental . . . . .</i>	<i>7,711.49</i>	<i>843.89</i>	<i>91.65</i>	<i>—</i>
General government . . . . .	290.00	—	—	—
Protection of persons and property . . . . .	—	—	—	—
Health and sanitation . . . . .	—	—	—	—
Highways . . . . .	7,356.49	843.89	—	—
Charities . . . . .	—	—	—	—
Schools . . . . .	—	—	91.65	—
Libraries . . . . .	—	—	—	—
Recreation . . . . .	—	—	—	—
Unclassified . . . . .	65.00	—	—	—
<i>Public service enterprises . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light . . . . .	—	—	—	—
Water . . . . .	—	—	—	—
All other . . . . .	—	—	—	—
<i>Cemeteries . . . . .</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<b>Municipal indebtedness . . . . .</b>	<b>2,000.00</b>	<b>—</b>	<b>—</b>	<b>750.00</b>
From sinking funds . . . . .	—	—	—	750.00
From revenue and other sources . . . . .	2,000.00	—	—	—
Bonds refunded, current year . . . . .	—	—	—	—
Temporary loans (including revenue loans) . . . . .	—	—	—	—
Warrants or orders, previous years . . . . .	—	—	—	—
<b>Transfers . . . . .</b>	<b>—</b>	<b>2,814.00</b>	<b>5,000.00</b>	<b>—</b>
To sinking funds from revenue . . . . .	—	—	—	—
All other . . . . .	—	2,814.00	5,000.00	—
<b>Refunds . . . . .</b>	<b>18.90</b>	<b>—</b>	<b>238.92</b>	<b>42.97</b>
<b>Agency, trust, and investment . . . . .</b>	<b>6,217.85</b>	<b>3,334.81</b>	<b>6,450.22</b>	<b>753.74</b>
Taxes and licenses for State . . . . .	1,936.00	605.00	605.00	363.00
Taxes for county . . . . .	2,428.94	450.32	447.94	389.74
Expenditures for grade crossings . . . . .	—	—	—	—
Sinking and other permanent funds . . . . .	1,366.30	2,207.49	5,333.08	1.00
All other . . . . .	486.61	72.00	64.20	—

## RECAPITULATION.

Maintenance and interest . . . . .	\$24,750.72	\$15,198.00	\$24,042.62	\$9,396.24
Permanent debt (except from sinking funds) . . . . .	2,000.00	—	—	750.00
Sinking fund requirements from revenue . . . . .	—	—	—	—
Outlays . . . . .	7,711.49	843.89	91.65	—
Permanent debt from sinking funds . . . . .	—	—	—	—
Bonds refunded, current year . . . . .	—	—	—	—
Temporary loans . . . . .	—	—	—	—
Transfers (except to sinking funds) and refunds . . . . .	18.90	2,814.00	5,238.92	42.97
Agency, trust, and investment . . . . .	6,217.85	3,334.81	6,450.22	753.74
<b>Total payments . . . . .</b>	<b>\$40,698.96</b>	<b>\$22,190.70</b>	<b>\$35,823.41</b>	<b>\$10,942.95</b>
Balance on hand, including funds . . . . .	21,984.55	13,623.04	9,185.13	1,593.42
<b>GRAND TOTAL . . . . .</b>	<b>\$62,683.51</b>	<b>\$35,813.74</b>	<b>\$45,008.54</b>	<b>\$12,536.37</b>

TABLE I. — Summary of Financial Transactions. Towns

RECEIPTS.	Tolland POPULATION 111	Gosnold POPULATION 107	New Ashford POPULATION 99	Mount Washington POPULATION 53
REVENUE.	\$21,942.54	\$23,087.40	\$11,613.13	\$10,861.26
General . . . . .	20,491.88	21,244.13	10,014.69	9,456.56
<i>Taxes</i> . . . . .	12,410.48	19,647.87	4,100.22	5,531.53
Property, poll, and income . . . . .	11,510.27	17,075.83	3,843.02	5,148.73
Corporation, bank, etc. . . . .	900.21	2,572.04	257.20	385.80
<i>Licenses and permits</i> . . . . .	7.00	5.00	302.50	9.00
<i>Fines and forfeits</i> . . . . .	—	—	—	—
<i>Grants and gifts</i> . . . . .	8,074.40	1,591.26	5,611.97	3,913.03
For expenses . . . . .	8,074.40	1,591.26	5,611.97	3,913.03
For outlays . . . . .	—	—	—	—
<i>All other</i> . . . . .	—	—	—	—
Commercial . . . . .	1,450.66	1,843.27	1,598.44	1,404.70
<i>Special assessments</i> . . . . .	—	—	—	—
To meet expenses . . . . .	—	—	—	—
To meet outlays . . . . .	—	—	—	—
<i>Privileges</i> . . . . .	134.12	12.00	180.70	137.57
<i>Departmental</i> . . . . .	1,275.14	27.97	1,330.48	1,215.40
General government . . . . .	3.79	—	.35	3.35
Protection of persons and property . . . . .	—	—	2.00	1.00
Health and sanitation . . . . .	—	—	—	—
Highways . . . . .	1,069.00	—	199.46	1,211.05
Charities . . . . .	162.35	—	1,128.67	—
Veterans' benefits . . . . .	—	—	—	—
Schools . . . . .	—	—	—	—
Libraries . . . . .	—	—	—	—
Recreation . . . . .	—	—	—	—
Unclassified . . . . .	40.00	27.97	—	—
<i>Public service enterprises</i> . . . . .	—	1,803.30	—	—
Electric light . . . . .	—	581.10	—	—
Water . . . . .	—	1,222.20	—	—
All other . . . . .	—	—	—	—
<i>Cemeteries</i> . . . . .	—	—	—	—
<i>Interest</i> . . . . .	41.40	—	87.26	51.73
On sinking funds . . . . .	—	—	—	—
On trust and investment funds . . . . .	—	—	—	26.79
All other . . . . .	41.40	—	87.26	24.94
NON-REVENUE.	\$3,609.45	\$6,029.81	\$2,522.14	\$1,516.67
Offsets to outlays . . . . .	—	—	—	—
<i>Departmental</i> . . . . .	—	—	—	—
<i>Public service enterprises</i> . . . . .	—	—	—	—
<i>Cemeteries</i> . . . . .	—	—	—	—
Municipal indebtedness . . . . .	—	—	—	—
<i>Loans, general purposes</i> . . . . .	—	—	—	—
<i>Loans, public service enterprises</i> . . . . .	—	—	—	—
<i>Loans, cemeteries</i> . . . . .	—	—	—	—
<i>Bonds refunded, current year</i> . . . . .	—	—	—	—
<i>Temporary loans (including revenue loans)</i> . . . . .	—	—	—	—
<i>Unpaid warrants or orders, current year</i> . . . . .	—	—	—	—
<i>Premiums</i> . . . . .	—	—	—	—
Transfers . . . . .	1,498.50	999.00	1,850.00	740.00
<i>From sinking funds</i> . . . . .	—	—	—	—
<i>All other</i> . . . . .	1,498.50	999.00	1,850.00	740.00
Refunds . . . . .	—	136.59	67.07	20.91
Agency, trust, and investment . . . . .	2,110.95	4,894.22	605.07	755.76
<i>Taxes and licenses for State</i> . . . . .	347.00	2,420.00	242.00	363.00
<i>Taxes for county</i> . . . . .	630.45	2,463.42	179.17	268.76
<i>Reimbursements for grade crossings</i> . . . . .	—	—	—	—
<i>Sinking and other permanent funds</i> . . . . .	571.10	—	123.30	90.40
<i>All other</i> . . . . .	62.40	10.80	60.60	33.60
RECAPITULATION.				
Revenue and offsets to outlays . . . . .	\$21,942.54	\$23,087.40	\$11,613.13	\$10,861.26
Premiums . . . . .	—	—	—	—
Municipal indebtedness . . . . .	—	—	—	—
Transfers and refunds . . . . .	1,498.50	1,135.59	1,917.07	760.91
Agency, trust, and investment . . . . .	2,110.95	4,894.22	605.07	755.76
Total receipts . . . . .	\$25,551.99	\$29,117.21	\$14,135.27	\$12,377.93
Balance on hand, including funds . . . . .	13,714.26	7,561.29	10,150.40	8,526.91
GRAND TOTAL . . . . .	\$39,266.25	\$36,678.50	\$24,285.67	\$20,904.84



## Graded According to Population of 1945 — Continued.

PAYMENTS.	Tolland POPULATION 111	Gosnold POPULATION 107	New Ashford POPULATION 99	Mount Washington POPULATION 53
Maintenance . . . . .	\$18,288.17	\$17,667.93	\$7,601.11	\$7,219.51
<i>Departmental</i> . . . . .	18,270.17	10,695.06	7,544.11	7,201.51
General government . . . . .	1,254.41	2,636.54	841.99	741.85
Protection of persons and property . . . . .	47.75	630.40	44.00	26.75
Health and sanitation . . . . .	90.89	528.10	31.00	15.00
Highways . . . . .	8,822.13	1,040.54	1,944.56	4,494.83
Charities . . . . .	470.30	—	1,350.55	105.45
Veterans' benefits . . . . .	—	—	—	—
Schools . . . . .	7,378.06	5,456.84	3,243.96	1,546.32
Libraries . . . . .	53.48	168.84	22.50	34.97
Recreation . . . . .	10.56	25.26	4.25	4.90
Pensions . . . . .	—	—	—	—
Unclassified . . . . .	142.59	208.54	61.30	231.44
<i>Public service enterprises</i> . . . . .	—	6,784.93	—	—
Electric light . . . . .	—	4,680.82	—	—
Water . . . . .	—	2,104.11	—	—
All other . . . . .	—	—	—	—
<i>Cemeteries</i> . . . . .	18.00	187.94	57.00	18.00
<i>Administration of trust funds</i> . . . . .	—	—	—	—
Interest . . . . .	—	145.36	—	12.00
<i>Loans, general purposes</i> . . . . .	—	145.36	—	12.00
<i>Loans, public service enterprises</i> . . . . .	—	—	—	—
<i>Loans, cemeteries</i> . . . . .	—	—	—	—
Outlays . . . . .	335.00	552.25	15.00	—
<i>Departmental</i> . . . . .	335.00	—	15.00	—
General government . . . . .	—	—	—	—
Protection of persons and property . . . . .	—	—	—	—
Health and sanitation . . . . .	—	—	—	—
Highways . . . . .	335.00	—	—	—
Charities . . . . .	—	—	—	—
Schools . . . . .	—	—	15.00	—
Libraries . . . . .	—	—	—	—
Recreation . . . . .	—	—	—	—
Unclassified . . . . .	—	—	—	—
<i>Public service enterprises</i> . . . . .	—	552.25	—	—
Electric light . . . . .	—	—	—	—
Water . . . . .	—	552.25	—	—
All other . . . . .	—	—	—	—
<i>Cemeteries</i> . . . . .	—	—	—	—
Municipal indebtedness . . . . .	—	—	—	800.00
<i>From sinking funds</i> . . . . .	—	—	—	—
<i>From revenue and other sources</i> . . . . .	—	—	—	800.00
<i>Bonds refunded, current year</i> . . . . .	—	—	—	—
<i>Temporary loans (including revenue loans)</i> . . . . .	—	—	—	—
<i>Warrants or orders, previous years</i> . . . . .	—	—	—	—
Transfers . . . . .	1,498.50	999.00	1,850.00	740.00
<i>To sinking funds from revenue</i> . . . . .	—	—	—	—
<i>All other</i> . . . . .	1,498.50	999.00	1,850.00	740.00
Refunds . . . . .	—	136.59	67.07	20.91
Agency, trust, and investment . . . . .	3,398.29	5,893.22	2,455.07	1,522.55
<i>Taxes and licenses for State</i> . . . . .	847.00	2,420.00	242.00	363.00
<i>Taxes for county</i> . . . . .	630.45	2,463.42	179.17	268.76
<i>Expenditures for grade crossings</i> . . . . .	—	—	—	—
<i>Sinking and other permanent funds</i> . . . . .	1,858.44	999.00	1,973.30	857.19
<i>All other</i> . . . . .	62.40	10.80	60.60	33.60
RECAPITULATION.				
Maintenance and interest . . . . .	\$18,288.17	\$17,813.29	\$7,601.11	\$7,231.51
Permanent debt (except from sinking funds) . . . . .	—	—	—	800.00
Sinking fund requirements from revenue . . . . .	—	—	—	—
Outlays . . . . .	335.00	552.25	15.00	—
Permanent debt from sinking funds . . . . .	—	—	—	—
Bonds refunded, current year . . . . .	—	—	—	—
Temporary loans . . . . .	—	—	—	—
Transfers (except to sinking funds) and refunds . . . . .	1,498.50	1,135.59	1,917.07	760.91
Agency, trust, and investment . . . . .	3,398.29	5,893.22	2,455.07	1,522.55
Total payments . . . . .	\$23,519.96	\$25,394.35	\$11,988.25	\$10,314.97
Balance on hand, including funds . . . . .	15,746.29	11,284.15	12,297.42	10,589.87
GRAND TOTAL . . . . .	\$39,266.25	\$36,678.50	\$24,285.67	\$20,904.84

TABLE I. — *Summary of Financial Transactions. Towns*

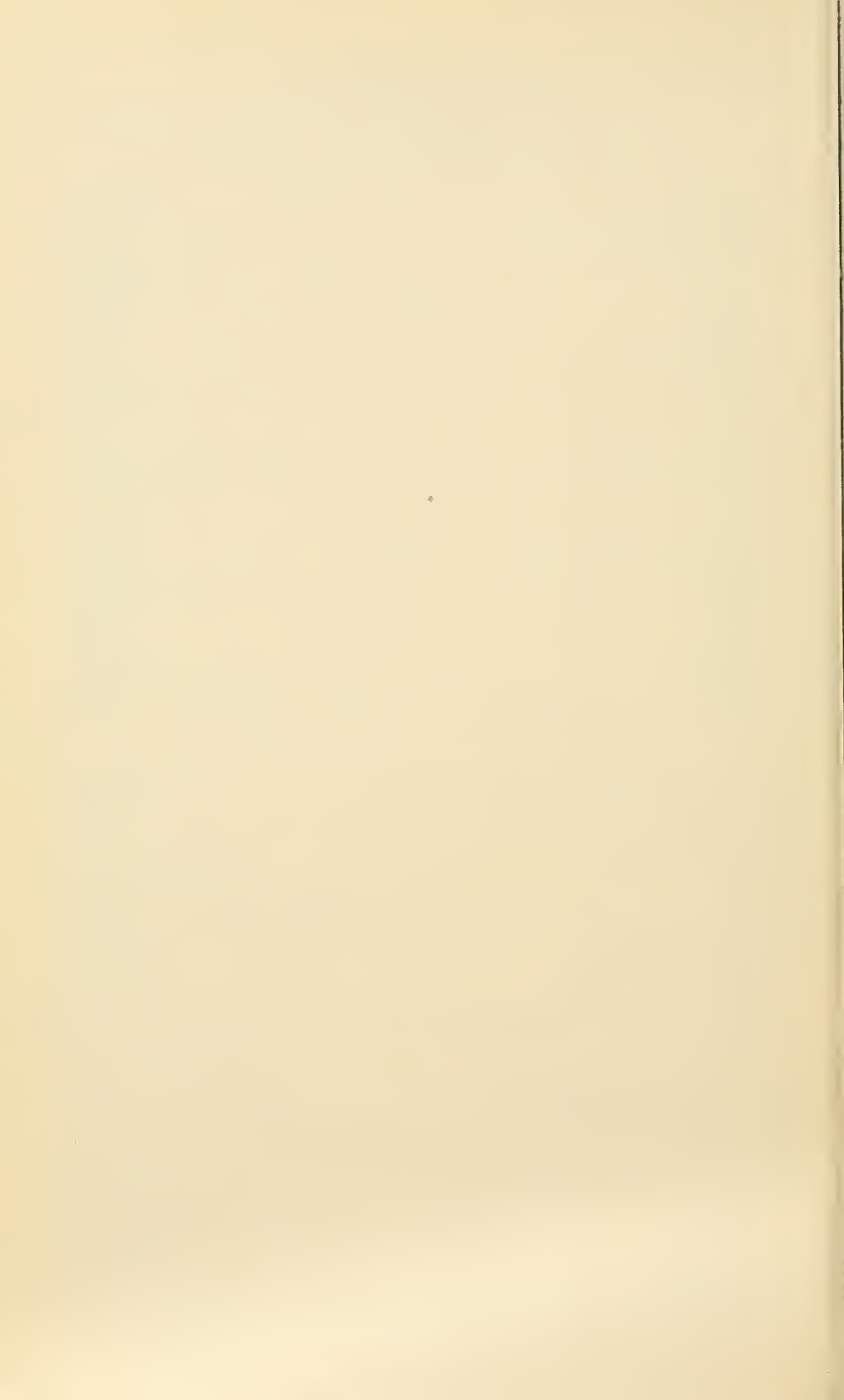
AGGREGATE RECEIPTS (220 TOWNS).		POPULATION 401,213
REVENUE.		\$30,230,458.23
General . . . . .		24,131,818.63
<i>Taxes</i> . . . . .		13,382,200.10
Property, poll, and income . . . . .		16,612,668.71
Corporation, bank, etc. . . . .		1,769,531.39
<i>Licenses and permits</i> . . . . .		283,101.17
<i>Fines and forfeits</i> . . . . .		24,490.29
<i>Grants and gifts</i> . . . . .		5,403,432.31
For expenses . . . . .		5,393,014.44
For outlays . . . . .		10,417.87
All other . . . . .		38,594.76
Commercial . . . . .		6,098,639.60
<i>Special assessments</i> . . . . .		25,999.94
To meet expenses . . . . .		20,983.92
To meet outlays . . . . .		5,016.02
<i>Privileges</i> . . . . .		533,041.35
<i>Departmental</i> . . . . .		13,275,078.53
General government . . . . .		45,423.70
Protection of persons and property . . . . .		42,440.87
Health and sanitation . . . . .		53,256.66
Highways . . . . .		561,847.41
Charities . . . . .		2,174,176.81
Veterans' benefits . . . . .		29,398.72
Schools . . . . .		301,685.89
Libraries . . . . .		11,701.80
Recreation . . . . .		4,517.65
Unclassified . . . . .		150,629.02
<i>Public service enterprises</i> . . . . .		1,900,408.49
Electric light . . . . .		825,662.01
Water . . . . .		1,065,100.75
All other . . . . .		9,645.73
<i>Cemeteries</i> . . . . .		101,954.22
<i>Interest</i> . . . . .		262,157.07
On sinking funds . . . . .		—
On trust and investment funds . . . . .		138,755.14
All other . . . . .		123,401.93
NON-REVENUE.		\$7,408,820.24
Offsets to outlays . . . . .		157,519.94
<i>Departmental</i> . . . . .		156,428.77
<i>Public service enterprises</i> . . . . .		1,091.17
<i>Cemeteries</i> . . . . .		—
Municipal indebtedness . . . . .		1,643,794.22
<i>Loans, general purposes</i> . . . . .		29,125.00
<i>Loans, public service enterprises</i> . . . . .		288,500.00
<i>Loans, cemeteries</i> . . . . .		—
<i>Bonds refunded, current year</i> . . . . .		—
<i>Temporary loans (including revenue loans)</i> . . . . .		1,315,388.76
<i>Unpaid warrants or orders, current year</i> . . . . .		8,344.34
<i>Premiums</i> . . . . .		2,436.12
Transfers . . . . .		1,702,803.58
<i>From sinking funds</i> . . . . .		—
All other . . . . .		1,702,803.58
Refunds . . . . .		97,647.29
Agency, trust, and investment . . . . .		3,807,055.21
<i>Taxes and licenses for State</i> . . . . .		1,112,372.00
<i>Taxes for county</i> . . . . .		987,077.06
<i>Reimbursements for grade crossings</i> . . . . .		—
<i>Sinking and other permanent funds</i> . . . . .		1,581,255.51
All other . . . . .		126,350.64
RECAPITULATION.		
Revenue and offsets to outlays . . . . .		\$30,387,978.17
Premiums . . . . .		2,436.12
Municipal indebtedness . . . . .		1,641,358.10
Transfers and refunds . . . . .		1,800,450.87
Agency, trust, and investment . . . . .		3,807,055.21
Total receipts . . . . .		\$37,639,278.47
Balance on hand, including funds . . . . .		12,165,532.82
GRAND TOTAL . . . . .		\$49,804,811.29

<sup>1</sup> Includes \$414.54 from administration of trust funds.

## Graded According to Population of 1945 — Concluded.

AGGREGATE PAYMENTS (220 TOWNS).		POPULATION 401,213
Maintenance . . . . .		\$25,354,490.59
Departmental . . . . .		23,874,772.86
General government . . . . .		1,699,724.29
Protection of persons and property . . . . .		1,923,723.37
Health and sanitation . . . . .		889,437.58
Highways . . . . .		4,465,340.05
Charities . . . . .		5,785,505.38
Veterans' benefits . . . . .		165,667.68
Schools . . . . .		7,975,707.18
Libraries . . . . .		317,695.84
Recreation . . . . .		142,495.40
Pensions . . . . .		37,022.31
Unclassified . . . . .		472,453.78
Public service enterprises . . . . .		1,258,399.74
Electric light . . . . .		668,677.65
Water . . . . .		582,318.62
All other . . . . .		7,403.47
Cemeteries . . . . .		218,994.60
Administration of trust funds . . . . .		2,323.39
Interest . . . . .		195,939.85
Loans, general purposes . . . . .		89,442.80
Loans, public service enterprises . . . . .		1 106,497.05
Loans, cemeteries . . . . .		—
Outlays . . . . .		1,054,320.91
Departmental . . . . .		609,570.83
General government . . . . .		41,176.89
Protection of persons and property . . . . .		120,412.70
Health and sanitation . . . . .		25,890.03
Highways . . . . .		288,989.10
Charities . . . . .		834.64
Schools . . . . .		88,336.84
Libraries . . . . .		1,000.65
Recreation . . . . .		28,551.24
Unclassified . . . . .		14,378.74
Public service enterprises . . . . .		435,536.96
Electric light . . . . .		32,838.85
Water . . . . .		402,289.87
All other . . . . .		408.24
Cemeteries . . . . .		9,213.12
Municipal indebtedness . . . . .		2,649,285.67
From sinking funds . . . . .		—
From revenue and other sources . . . . .		2 947,249.72
Bonds refunded, current year . . . . .		—
Temporary loans (including revenue loans) . . . . .		1,694,047.45
Warrants or orders, previous years . . . . .		7,988.50
Transfers . . . . .		1,702,803.58
To sinking funds from revenue . . . . .		—
All other . . . . .		1,702,803.58
Refunds . . . . .		97,647.29
Agency, trust, and investment . . . . .		5,270,070.65
Taxes and licenses for State . . . . .		1,112,372.00
Taxes for county . . . . .		987,077.06
Expenditures for grade crossings . . . . .		—
Sinking and other permanent funds . . . . .		3,041,755.12
All other . . . . .		128,866.47
RECAPITULATION.		
Maintenance and interest . . . . .		\$25,550,430.44
Permanent debt (except from sinking funds) . . . . .		2 947,249.72
Sinking fund requirements from revenue . . . . .		—
Outlays . . . . .		1,054,320.91
Permanent debt from sinking funds . . . . .		—
Bonds refunded, current year . . . . .		—
Temporary loans . . . . .		1,702,035.95
Transfers (except to sinking funds) and refunds . . . . .		1,800,450.87
Agency, trust, and investment . . . . .		5,270,070.65
Total payments . . . . .		\$36,324,558.54
Balance on hand, including funds . . . . .		13,480,252.75
GRAND TOTAL . . . . .		\$49,804,811.29

<sup>1</sup> Includes \$67.50 paid from proceeds of sale of electric light plant.<sup>2</sup> Includes \$3,675 paid from offsets to outlays and \$500 paid from proceeds of sale of electric light plant.





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## DIVISION B

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### INDEBTEDNESS

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TABLE II. — *Outstanding Indebtedness Classified by Character of Obligation — 1944.*

TOWNS. (Population under 5,000)	Totals	Loans for General Purposes	Tax Title Loans	Loans for Public Service Enterprises	TEMPORARY LOANS		Warrants or Orders
					Revenue	Anticipation Highway Reimbursement	
Scituate . . . . .	\$455,000.00	—	—	\$455,000.00	—	—	—
Holten . . . . .	146,394.71	\$141,000.00	—	—	—	—	\$5,394.71
Westwood . . . . .	37,000.00	37,000.00	—	—	—	—	—
Dudley . . . . .	88,200.00	34,200.00	—	4,000.00	\$50,000.00	—	—
Williamstown . . . . .	293,000.00	—	—	293,000.00	—	—	—
Weston . . . . .	170,000.00	75,000.00	—	95,000.00	—	—	—
Templeton . . . . .	28,000.00	28,000.00	—	—	—	—	—
Dalton . . . . .	8,400.00	8,400.00	—	—	—	—	—
Blackstone . . . . .	118,000.00	53,000.00	—	—	65,000.00	—	—
Lee . . . . .	44,950.00	44,950.00	—	—	—	—	—
Acushnet . . . . .	5,600.00	5,600.00	—	—	—	—	—
Medfield . . . . .	256,125.00	151,000.00	—	68,000.00	30,000.00	\$7,125.00	—
Bedford . . . . .	8,000.00	17,000.00	—	8,000.00	—	3,000.00	—
Sharon . . . . .	40,000.00	38,000.00	—	20,000.00	—	—	—
East Bridgewater . . . . .	38,000.00	—	—	—	—	—	—
Rockport . . . . .	143,000.00	59,000.00	—	84,000.00	—	—	—
Ayer . . . . .	53,000.00	21,000.00	—	32,000.00	—	—	—
Wayland . . . . .	40,000.00	36,000.00	—	4,000.00	—	15,000.00	—
Westford . . . . .	15,000.00	—	—	—	—	—	—
East Longmeadow . . . . .	20,800.00	14,000.00	—	6,800.00	—	—	—
Belchertown . . . . .	500.00	500.00	—	1,000.00	—	—	—
Holbrook . . . . .	24,045.06	22,000.00	—	4,000.00	—	—	1,045.06
West Bridgewater . . . . .	4,000.00	—	—	—	—	—	—
Provincetown . . . . .	16,000.00	6,000.00	—	10,000.00	—	—	—
Cohasset . . . . .	10,000.00	10,000.00	—	—	—	—	—
Bourne . . . . .	—	—	—	—	—	—	—
Warren . . . . .	68,500.00	68,500.00	—	—	—	—	—
Bellingham . . . . .	288,980.00	49,000.00	\$1,450.00	209,530.00	25,000.00	4,000.00	—
Barre . . . . .	24,000.00	4,000.00	—	20,000.00	—	—	—
Wilbraham . . . . .	37,000.00	—	—	37,000.00	—	—	—
Hull . . . . .	83,000.00	83,000.00	—	—	—	—	—
Medway . . . . .	66,000.00	42,000.00	—	24,000.00	—	—	—
Hopedale . . . . .	18,000.00	18,000.00	—	—	—	—	—
Holliston . . . . .	19,000.00	19,000.00	—	—	—	—	—
North Brookfield . . . . .	—	—	—	—	—	—	—

[illegible]

TABLE II. — *Outstanding Indebtedness Classified by Character of Obligation — 1944 — Continued.*

	TOWNS (Population under 5,000)	Totals	Loans for General Purposes	Tax Title Loans	Loans for Public Service Enterprises	TEMPORARY LOANS		Warrants or Orders
						Revenue	Anticipation Highway Reimbursement	
Hatfield .	.	—	—	—	—	—	—	—
Westminster .	.	\$15,000.00	\$15,000.00	—	—	—	—	—
Groveland .	.	29,000.00	29,000.00	—	—	—	—	—
Norwell .	.	50,000.00	50,000.00	—	—	—	—	—
Marion .	.	88,720.00	75,000.00	—	\$12,520.00	—	\$1,200.00	—
Hardwick .	.	3,600.00	3,600.00	—	—	—	—	—
Harwich .	.	130,000.00	44,000.00	—	86,000.00	—	—	—
Northfield .	.	27,000.00	27,000.00	—	—	—	—	—
Sudbury .	.	23,000.00	16,000.00	—	—	—	7,000.00	—
Norfolk .	.	—	—	—	20,000.00	—	—	—
Lincoln .	.	20,000.00	12,000.00	—	3,500.00	—	—	—
Mattapoisett .	.	15,500.00	—	—	—	—	—	—
Georgetown .	.	105,500.00	16,000.00	—	105,500.00	—	—	—
Sterling .	.	52,000.00	8,000.00	—	36,000.00	—	—	—
Southwick .	.	45,000.00	12,000.00	—	37,000.00	—	—	—
Plainville .	.	12,000.00	—	—	—	—	—	—
Freetown .	.	—	—	—	—	—	—	—
Williamsburg .	.	9,000.00	9,000.00	—	—	—	—	—
Pembroke .	.	140,000.00	28,000.00	—	112,000.00	—	—	—
Dennis .	.	—	—	—	—	—	—	—
Sheffield .	.	—	—	—	—	—	—	—
Stockbridge .	.	42,000.00	42,000.00	—	—	—	—	—
Tisbury .	.	12,000.00	12,000.00	—	—	—	—	—
Cheshire .	.	—	—	—	—	—	—	—
Littleton .	.	16,000.00	16,000.00	—	—	—	—	—
Shelburne .	.	15,000.00	15,000.00	—	—	—	—	—
Newbury .	.	7,750.00	2,000.00	—	—	—	5,750.00	—
Millville .	.	—	—	—	—	—	—	—
Rowley .	.	3,000.00	3,000.00	—	—	—	—	—
Dover .	.	—	—	—	—	—	—	—
Essex .	.	—	—	—	—	—	—	—
Rutland .	.	29,200.00	29,200.00	—	—	—	—	—
Lanesborough .	.	—	—	—	—	—	—	—
Lakeville .	.	—	—	—	—	—	—	—
Orleans .	.	—	—	—	—	—	—	—
Buckland .	.	80,000.00	80,000.00	—	—	—	—	—



[illegible]

TABLE II. — Outstanding Indebtedness Classified by Character of Obligation — 1944 — Concluded.

	TOWNS. (Population under 5,000)	TOTALS	Loans for General Purposes	Tax Title Loans	Loans for Public Service Enterprises	TEMPORARY LOANS		Warrants or Orders
						Revenue	Anticipation Highway Reimbursement	
Paxton . . . . .	.	\$62,500.00	\$1,500.00	—	\$56,000.00	—	\$5,000.00	—
Charlmont . . . . .	.	10,000.00	10,000.00	—	—	—	—	—
Boxford . . . . .	.	11,000.00	11,000.00	—	—	—	4,000.00	—
Brewster . . . . .	.	4,000.00	—	—	—	—	—	—
Royalston . . . . .	.	20,100.00	17,500.00	—	—	—	2,600.00	—
Petersham . . . . .	.	1,000.00	1,000.00	—	—	—	—	—
Carlisle . . . . .	.	—	—	—	—	—	—	—
Becket . . . . .	.	15,000.00	15,000.00	—	—	—	—	—
Granville . . . . .	.	—	—	—	—	—	—	—
Richmond . . . . .	.	8,000.00	8,000.00	—	—	—	—	—
Eastham . . . . .	.	7,000.00	7,000.00	—	—	—	—	—
Leverett . . . . .	.	—	—	—	—	—	—	—
Truro . . . . .	.	11,000.00	11,000.00	—	—	—	—	—
Egremont . . . . .	.	—	—	—	—	—	—	—
Plympton . . . . .	.	3,000.00	3,000.00	—	—	—	—	—
Cumington . . . . .	.	—	—	—	—	—	—	—
Blondford . . . . .	.	6,700.00	2,100.00	—	4,600.00	—	—	—
Pelham . . . . .	.	—	—	—	—	—	—	—
Phillipston . . . . .	.	—	—	—	750.00	—	—	—
Dunstable . . . . .	.	750.00	—	—	—	—	—	—
Oakham . . . . .	.	—	—	—	—	—	—	—
Westhampton . . . . .	.	10,000.00	10,000.00	—	—	—	—	—
New Braintree . . . . .	.	4,000.00	—	—	—	—	4,000.00	—
Florida . . . . .	.	—	—	—	—	—	2,000.00	—
Warwick . . . . .	.	2,000.00	—	—	—	—	—	—
Onis . . . . .	.	—	—	—	—	—	—	—
Chesterfield . . . . .	.	—	—	—	—	—	—	—
Sandisfield . . . . .	.	—	—	—	—	—	—	—
New Salem . . . . .	.	6,300.00	6,300.00	—	—	—	—	—
Worthington . . . . .	.	14,000.00	14,000.00	—	—	—	—	—
Boxborough . . . . .	.	—	—	—	—	—	—	—
Wales . . . . .	.	—	—	—	—	—	—	—
Hancock . . . . .	.	—	—	—	—	—	—	—
Wendell . . . . .	.	1,200.00	1,200.00	—	—	—	—	—
Mashpee . . . . .	.	17,255.36	17,000.00	\$255.36	—	—	—	—
Heath . . . . .	.	—	—	—	—	—	—	—

[illegible]

TABLE III. — *Relation of Indebtedness to Valuation — 1944.*

NOTE — The valuation given in this table is the assessors' valuation of real and personal property as of January 1, 1944, together with the supplemental assessment of December, 1944, and the valuation of motor vehicles for the year 1944.

The total debt shown in this table is the funded or fixed debt. This amount differs from the total debt shown in Table II, which includes funded or fixed debt and also temporary debt. If the amount of tax title loans, loans in anticipation of revenue, in anticipation of highway reimbursement, and unpaid warrants or orders is deducted from the total debt shown in Table II, the result will give the funded or fixed debt shown in Table III.

Eighty-one towns having no funded or fixed debt are omitted from this table.

TOWNS. (Population under 5,000)	Population of 1945	Percentage of Net Debt of Valuation	Valuation of 1944 including Motor Vehicles	Net Funded or Fixed Debt
1 Bellingham . . . . .	3,494	9.2	\$2,811,526	\$258,530.00
2 Medfield . . . . .	4,199	7.5	2,915,804	219,000.00
3 Southborough . . . . .	2,330	6.1	3,008,643	183,000.00
4 Marshfield . . . . .	2,405	5.8	8,007,784	468,000.00
5 Georgetown . . . . .	1,978	5.4	1,936,142	105,500.00
6 Oak Bluffs . . . . .	1,345	5.3	4,976,681	263,000.00
7 Paxton . . . . .	850	5.2	1,113,881	57,500.00
8 West Newbury . . . . .	1,503	4.5	1,294,620	58,400.00
9 Pembroke . . . . .	1,821	4.4	3,172,232	140,000.00
10 Sturbridge . . . . .	2,329	4.3	1,653,302	70,800.00
11 Williamstown . . . . .	4,623	4.2	6,897,786	293,000.00
12 Granby . . . . .	1,143	4.2	1,219,376	51,000.00
13 Hanover . . . . .	3,018	4.1	4,812,782	195,000.00
14 Townsend . . . . .	2,298	3.8	2,204,818	84,000.00
15 North Reading . . . . .	3,089	3.7	2,887,363	107,600.00
16 Scituate . . . . .	4,873	3.5	13,166,214	455,000.00
17 Warren . . . . .	3,498	3.2	2,157,345	68,500.00
18 Southampton . . . . .	1,102	3.0	1,137,011	34,000.00
19 Northborough . . . . .	2,058	2.5	2,235,620	55,175.00
20 Rockport . . . . .	3,992	2.4	5,863,811	143,000.00
21 Avon . . . . .	2,533	2.4	1,887,343	46,000.00
22 Sterling . . . . .	1,897	2.4	2,158,000	52,000.00
23 Burlington . . . . .	2,656	2.4	2,449,397	59,000.00
24 Royalston . . . . .	750	2.4	730,368	17,500.00
25 Blackstone . . . . .	4,349	2.3	2,344,947	53,000.00
26 Brimfield . . . . .	975	2.2	1,056,697	23,000.00
27 Worthington . . . . .	363	2.1	679,845	14,000.00
28 Norwell . . . . .	2,147	2.0	2,464,823	50,000.00
29 Rutland . . . . .	1,561	1.9	1,512,605	29,200.00
30 Medway . . . . .	3,363	1.9	3,459,401	66,000.00
31 Westwood . . . . .	4,797	1.9	7,519,504	141,000.00
32 New Salem . . . . .	864	1.9	336,233	6,300.00
33 Southwick . . . . .	1,885	1.9	2,415,272	45,000.00
34 Hamilton . . . . .	2,387	1.9	5,652,786	105,000.00
35 Wellfleet . . . . .	851	1.8	2,233,187	41,000.00
36 Huntington . . . . .	1,242	1.8	1,058,118	19,400.00
37 Ashland . . . . .	2,920	1.8	3,591,882	65,700.00
38 Monroe . . . . .	171	1.8	710,851	13,000.00
39 Groveland . . . . .	2,150	1.8	1,603,257	29,000.00
40 Orleans . . . . .	1,543	1.8	4,442,947	80,000.00
41 Rehoboth . . . . .	3,036	1.7	2,802,245	49,000.00
42 Becket . . . . .	682	1.7	892,832	15,000.00
43 Ashfield . . . . .	933	1.6	1,225,833	20,000.00
44 Hubbardston . . . . .	1,019	1.6	857,867	14,000.00
45 Harwich . . . . .	2,071	1.6	8,006,996	130,000.00
46 Marion . . . . .	2,120	1.6	5,412,846	87,520.00
47 Mashpee . . . . .	343	1.6	1,081,816	17,000.00
48 New Braintree . . . . .	409	1.6	638,229	10,000.00
49 Weston . . . . .	4,473	1.6	10,900,178	170,000.00
50 Deerfield . . . . .	3,083	1.5	4,326,837	67,000.00
51 Dudley . . . . .	4,725	1.5	2,479,125	38,200.00
52 Dighton . . . . .	3,021	1.5	3,250,753	49,500.00
53 Shirley . . . . .	2,459	1.5	1,819,013	26,500.00
54 Sunderland . . . . .	1,018	1.4	1,199,736	17,000.00
55 Ayer . . . . .	3,967	1.4	3,824,722	53,000.00
56 Northfield . . . . .	2,064	1.4	1,970,037	27,000.00
57 Norton . . . . .	3,096	1.4	2,570,905	35,000.00
58 Hinsdale . . . . .	1,276	1.3	1,005,668	13,110.40
59 Boylston . . . . .	1,313	1.3	1,005,600	13,000.00
60 West Boylston . . . . .	2,382	1.3	2,589,800	33,000.00
61 Middleton . . . . .	2,415	1.2	2,166,203	27,000.00
62 Chester . . . . .	1,252	1.2	1,214,444	15,000.00
63 Mendon . . . . .	1,504	1.2	1,472,160	18,000.00
64 Charlemont . . . . .	812	1.1	943,966	10,000.00
65 Wilbraham . . . . .	3,442	1.0	3,546,721	37,000.00
66 Lee . . . . .	4,347	1.0	4,329,498	44,950.00
67 Templeton . . . . .	4,435	1.0	2,759,556	28,000.00
68 Stockbridge . . . . .	1,739	1.0	4,185,965	42,000.00
69 Hopkinton . . . . .	2,856	1.0	3,100,093	31,000.00
70 Richmond . . . . .	646	1.0	803,535	8,000.00
71 Barre . . . . .	3,485	0.9	2,550,660	24,000.00
72 Clarksburg . . . . .	1,401	0.9	642,488	6,000.00
73 Russell . . . . .	1,221	0.9	2,475,196	21,200.00



TABLE III. — *Relation of Indebtedness to Valuation — 1944 — Continued.*

Towns. (Population under 5,000)	Population of 1945	Percentage of Net Debt of Valuation	Valuation of 1944 including Motor Vehicles	Net Funded or Fixed Debt
74 Boxford . . . . .	811	0.9	\$1,287,852	\$11,000.00
75 Harvard . . . . .	1,065	0.8	2,185,256	17,900.00
76 East Bridgewater . . . . .	4,008	0.8	4,680,913	38,000.00
77 Westminster . . . . .	2,153	0.8	1,921,575	15,000.00
78 Blandford . . . . .	521	0.8	881,001	6,700.00
79 Plainville . . . . .	1,837	0.7	1,628,716	12,000.00
80 Holbrook . . . . .	3,716	0.7	3,178,529	23,000.00
81 Goshen . . . . .	278	0.7	394,610	2,750.00
82 Wayland . . . . .	3,901	0.7	5,878,669	40,000.00
83 Princeton . . . . .	866	0.7	1,203,947	8,000.00
84 Williamsburg . . . . .	1,828	0.7	1,378,558	9,000.00
85 Gay Head . . . . .	114	0.7	184,374	1,200.00
86 Westport . . . . .	4,748	0.6	5,694,516	37,000.00
87 Mount Washington . . . . .	53	0.6	247,606	1,600.00
88 Topsfield . . . . .	1,153	0.6	2,901,219	18,000.00
89 Yarmouth . . . . .	2,461	0.6	6,394,019	39,000.00
90 Sharon . . . . .	4,073	0.6	6,175,855	37,000.00
91 Millis . . . . .	2,329	0.6	2,868,382	17,000.00
92 Truro . . . . .	582	0.6	1,876,863	11,000.00
93 Sudbury . . . . .	2,051	0.6	2,850,677	16,000.00
94 Hopedale . . . . .	3,317	0.6	3,220,934	18,000.00
95 Littleton . . . . .	1,673	0.5	2,953,030	16,000.00
96 Shelburne . . . . .	1,656	0.5	2,774,568	15,000.00
97 Lincoln . . . . .	1,998	0.5	3,966,529	20,000.00
98 Holliston . . . . .	3,311	0.5	3,833,401	19,000.00
99 Hull . . . . .	3,388	0.5	16,825,657	83,000.00
100 Eastham . . . . .	604	0.5	1,507,025	7,000.00
101 Holland . . . . .	265	0.5	304,445	1,375.00
102 East Brookfield . . . . .	1,070	0.4	1,119,173	5,000.00
103 Mattapoisett . . . . .	1,994	0.4	3,597,950	15,500.00
104 Lenox . . . . .	2,951	0.4	4,672,695	20,000.00
105 Acton . . . . .	2,869	0.4	3,800,758	16,000.00
106 Wendell . . . . .	348	0.4	295,525	1,200.00
107 Nantucket . . . . .	2,870	0.4	12,105,222	49,000.00
108 Plympton . . . . .	545	0.4	775,962	3,000.00
109 Charlton . . . . .	3,051	0.4	1,957,561	7,500.00
110 Provincetown . . . . .	3,564	0.4	4,240,742	16,000.00
111 Pepperell . . . . .	3,119	0.3	2,876,799	10,000.00
112 East Longmeadow . . . . .	3,805	0.3	6,330,119	20,800.00
113 Lancaster . . . . .	3,037	0.3	2,604,450	8,500.00
114 Lynnfield . . . . .	2,921	0.3	5,291,551	16,000.00
115 New Marlborough . . . . .	896	0.3	1,377,250	4,000.00
116 Brockfield . . . . .	1,390	0.3	1,269,997	3,600.00
117 Bedford . . . . .	4,170	0.3	2,888,877	8,000.00
118 Chilmark . . . . .	230	0.2	801,385	2,000.00
119 Hardwick . . . . .	2,115	0.2	1,525,869	3,600.00
120 Tisbury . . . . .	1,719	0.2	5,441,398	12,000.00
121 Acushnet . . . . .	4,272	0.2	2,812,518	5,600.00
122 Rowley . . . . .	1,585	0.2	1,509,327	3,000.00
123 Nahant . . . . .	2,396	0.2	5,088,451	10,000.00
124 Kingston . . . . .	2,922	0.2	4,672,947	9,000.00
125 Hanson . . . . .	2,641	0.2	3,034,641	5,000.00
126 Dalton . . . . .	4,367	0.2	5,326,825	8,400.00
127 Dunstable . . . . .	440	0.2	486,919	750.00
128 Duxbury . . . . .	2,432	0.1	7,716,021	10,000.00
129 West Bridgewater . . . . .	3,605	0.1	3,561,484	4,000.00
130 Douglas . . . . .	2,667	0.1	1,876,322	2,000.00
131 Cohasset . . . . .	3,540	0.1	9,702,588	10,000.00
132 Hampden . . . . .	1,153	0.1	906,672	800.00
133 Newbury . . . . .	1,636	0.1	2,250,904	2,000.00
134 West Stockbridge . . . . .	1,059	0.1	1,211,042	1,000.00
135 Petersham . . . . .	743	0.1	1,437,184	1,000.00
136 Gill . . . . .	918	0.1	957,983	500.00
137 Raynham . . . . .	2,214	1—	2,104,696	1,000.00
138 Belchertown . . . . .	3,769	1—	1,675,935	500.00
139 Salisbury . . . . .	2,622	1—	3,106,451	500.00
Totals . . . . .	2 401,213	—	* \$560,054,287	\$6,299,360.40

<sup>1</sup> Less than one-tenth of one per cent.<sup>2</sup> Includes 94,011 population of 81 towns having no funded or fixed debt.<sup>3</sup> See note on page 274.

TABLE III. — *Relation of Indebtedness to Valuation — 1944 — Concluded.*

Total valuation includes \$138,611,641 valuation of 81 towns having no funded or fixed debt as shown in the following list:

Alford	\$330,261	Gosnold	\$1,261,191	Peru	\$263,624
Ashburnham	1,719,336	Granville	1,979,090	Phillipston	476,013
Ashby	1,180,467	Groton	3,742,110	Plainfield	350,626
Berkley	941,364	Hadley	3,035,955	Rochester	1,342,007
Berlin	1,139,775	Halifax	1,652,942	Rowe	673,626
Bernardston	983,076	Hancock	481,385	Sandisfield	804,387
Bolton	1,239,761	Hatfield	2,896,668	Sandwich	2,900,024
Bourne	9,773,602	Hawley	245,704	Savoy	218,003
Boxborough	426,794	Heath	430,344	Sheffield	1,861,793
Brewster	2,348,803	Holden	4,058,700	Sherborn	2,246,593
Buckland	2,739,837	Lakeville	1,652,501	Shutesbury	359,183
Carlisle	1,160,052	Lanesborough	1,456,090	Stow	1,516,040
Carver	3,378,349	Leverett	488,718	Sutton	2,075,270
Chatham	7,360,379	Leyden	304,592	Tolland	390,896
Cheshire	1,190,769	Lunenburg	2,809,195	Tyngsborough	1,329,770
Chesterfield	599,389	Manchester	8,745,231	Tyringham	474,646
Colrain	1,303,536	Merrimac	1,869,257	Upton	1,334,808
Conway	970,932	Middlefield	330,468	Wales	390,998
Cummington	556,221	Millville	974,769	Warwick	386,016
Dennis	5,734,155	Monterey	909,894	Washington	215,949
Dover	4,148,530	Montgomery	267,846	Wenham	3,900,309
Edgartown	4,341,979	New Ashford	142,137	West Brookfield	1,459,454
Egremont	1,045,656	Norfolk	1,488,013	Westford	3,838,651
Erving	1,766,712	North Brookfield	2,542,848	Westhampton	475,472
Essex	1,790,029	Oakham	504,823	West Tisbury	870,234
Florida	1,432,462	Otis	727,549	Whately	1,150,752
Freetown	1,635,021	Pelham	592,682	Windsor	478,608



TABLE IV. — *Debt Transactions for 1944 Classified by Character of Obligation.*

NOTE.—The amount of debt as shown in the following table does not include the sinking and loan fund payments to the State (see Table V, p. 282), nor payments to counties on account of debt incurred for hospital purposes (see Table VI, pp. 283 to 285). For this reason the total amount of cancelled debt as here shown differs from that shown in Table I, Division A, pages 152 to 263, under the section "Municipal Indebtedness."

TOWNS (Population under 3,000)	INCURRED						CANCELLED					
	General Loans	Tax Title Loans	Public Service Enterprise Loans	Revenue Loans	Other Temporary Loans	Warrants or Orders	General Loans	Tax Title Loans	Public Service Enterprise Loans	Revenue Loans	Other Temporary Loans	Warrants or Orders
Scituate . . . . .	—	—	—	—	—	—	—	—	\$33,000.00	—	—	—
Holden . . . . .	—	—	—	—	—	—	\$11,000.00	—	—	—	—	—
Westwood . . . . .	—	—	—	\$75,000.00	—	\$5,394.71	7,000.00	—	—	\$75,000.00	—	\$5,812.64
Dudley . . . . .	—	—	—	—	—	—	4,200.00	—	—	—	—	—
Williamstown . . . . .	—	—	—	50,000.00	\$10,000.00	—	12,000.00	—	5,800.00	75,000.00	10,000.00	—
Weston . . . . .	—	—	—	—	1,000.00	—	4,000.00	—	11,000.00	—	—	—
Templeton . . . . .	—	—	\$18,000.00	—	—	—	—	—	22,000.00	—	1,000.00	—
Dalton . . . . .	—	—	—	—	—	—	11,300.00	—	—	—	—	—
Blackstone . . . . .	—	—	—	65,000.00	—	—	7,200.00	—	—	75,000.00	—	—
Lee . . . . .	—	—	—	—	—	—	5,000.00	—	—	—	—	—
Acushnet . . . . .	—	—	—	—	—	—	1,400.00	—	—	—	—	—
Medfield . . . . .	—	—	—	30,000.00	7,125.00	—	10,000.00	—	10,000.00	30,000.00	6,125.00	—
Bedford . . . . .	—	—	—	—	—	—	6,000.00	—	1,000.00	—	—	—
Sharon . . . . .	—	—	—	100,000.00	3,000.00	—	6,000.00	—	2,000.00	100,000.00	2,000.00	—
East Bridgewater . . . . .	—	—	—	—	—	—	6,000.00	—	—	—	1,000.00	—
Rockport . . . . .	—	—	—	—	—	—	12,000.00	—	6,000.00	—	—	—
Ayer . . . . .	—	—	—	—	—	—	7,000.00	—	8,000.00	—	—	—
Wayland . . . . .	—	—	—	—	—	—	5,000.00	—	2,000.00	—	3,000.00	—
Westford . . . . .	—	—	—	—	15,000.00	—	10,000.00	—	—	—	15,000.00	—
East Longmeadow . . . . .	—	—	—	—	—	—	9,000.00	—	3,000.00	—	—	—
Belchertown . . . . .	—	—	—	—	—	—	1,500.00	—	—	10,000.00	—	—
Holbrook . . . . .	—	—	—	—	—	1,045.06	2,000.00	—	1,000.00	—	—	—
West Bridgewater . . . . .	—	—	—	—	—	—	—	—	2,500.00	—	—	—
Provincetown . . . . .	—	—	—	55,000.00	—	—	6,000.00	—	3,000.00	55,000.00	—	—
Cohasset . . . . .	—	—	—	—	—	—	5,000.00	—	—	—	—	—
Bourne . . . . .	—	—	—	—	—	—	5,000.00	—	—	—	—	—
Warren . . . . .	—	—	—	25,000.00	1,200.00	—	12,500.00	—	—	25,000.00	10,200.00	—
Bellingham . . . . .	—	—	—	75,000.00	4,000.00	—	14,000.00	—	10,000.00	125,000.00	—	—
Barre . . . . .	—	—	—	—	—	—	1,000.00	\$3,350.00	3,000.00	—	10,000.00	—
Wilbraham . . . . .	—	—	—	—	—	—	—	—	5,000.00	—	—	—
Hull . . . . .	—	—	—	—	—	—	13,000.00	—	—	100,000.00	—	—





TABLE IV. — Debt Transactions for 1944 Classified by Character of Obligation — Continued.

Towns (Population under 5,000)	INCURRED					CANCELLED						
	General Loans	Tax Title Loans	Public Service Enterprise Loans	Revenue Loans	Other Temporary Loans	Warrants or Orders	General Loans	Tax Title Loans	Public Service Enterprise Loans	Revenue Loans	Other Temporary Loans	Warrants or Orders
Ashburnham	-	-	-	-	-	\$1,698.14	-	-	\$5,000.00	-	-	-
Townsend	-	-	-	-	\$6,000.00	-	\$3,000.00	-	-	-	\$0,000.00	\$430.63
Raynham	-	-	-	-	-	-	5,000.00	-	-	-	-	-
Chatham	-	-	-	-	-	-	-	-	-	-	-	-
Hatfield	-	-	-	-	-	-	1,500.00	-	-	-	4,690.00	-
Westminster	-	-	-	-	-	-	2,000.00	-	-	-	-	-
Groveland	-	-	-	-	3,000.00	-	5,000.00	-	1,500.00	-	3,000.00	-
Norwell	-	-	-	-	-	-	-	-	-	-	-	-
Marion	-	-	-	-	2,000.00	-	10,000.00	-	6,260.00	-	800.00	-
Hardwick	-	-	-	-	-	-	3,200.00	-	-	-	8,000.00	-
Harwich	-	-	-	-	-	-	7,000.00	-	8,000.00	-	-	-
Groveland	-	-	-	-	-	-	4,500.00	-	-	-	-	-
Norwell	-	-	-	-	-	-	-	-	-	-	-	-
Sudbury	-	-	-	-	7,000.00	-	3,000.00	-	-	-	7,000.00	-
Norfolk	-	-	-	-	-	-	-	-	-	-	-	-
Lincoln	-	-	-	-	-	-	-	-	5,000.00	-	-	-
Mattapoisett	-	-	-	-	-	-	2,000.00	-	1,500.00	-	-	-
Georgetown	-	-	-	-	-	-	-	-	-	-	-	-
Sterling	-	-	-	-	-	-	3,000.00	-	10,500.00	-	-	-
Southwick	-	-	-	-	-	-	2,000.00	-	5,000.00	-	-	-
Plainville	-	-	-	-	-	-	2,000.00	-	3,500.00	-	7,250.00	-
Plainville	-	-	-	-	-	-	-	-	-	-	-	-
Freetown	-	-	-	-	-	-	-	-	-	-	-	-
Williamsburg	-	-	-	-	-	-	3,000.00	-	-	-	3,477.77	-
Pembroke	-	-	-	-	-	-	6,000.00	-	8,000.00	-	8,000.00	-
Dennis	-	-	-	-	-	-	-	-	-	-	-	-
Sheffield	-	-	-	-	-	-	-	-	-	-	-	-
Stockbridge	-	-	-	-	-	-	3,000.00	-	-	-	-	-
Tisbury	-	-	-	-	-	-	11,000.00	-	-	-	-	-
Cheshire	-	-	-	-	-	-	500.00	-	-	-	-	-
Cheshire	-	-	-	-	-	-	-	-	-	-	-	-
Littleton	-	-	-	-	-	-	5,000.00	-	-	-	-	-
Shelburne	-	-	-	-	-	-	3,000.00	-	-	-	-	-
Newbury	-	-	-	\$30,000.00	5,750.00	-	1,000.00	-	-	\$30,000.00	5,500.00	-
Millville	-	-	-	-	-	-	-	-	-	-	-	-
Rowley	-	-	-	-	-	-	-	-	-	-	-	-
Dover	-	-	-	25,000.00	-	-	600.00	-	-	-	-	-
Essex	-	-	-	-	-	-	-	-	-	25,000.00	-	-
Rutland	-	-	-	-	-	-	5,700.00	-	1,000.00	-	-	-



TABLE IV. — *Debt Transactions for 1944 Classified by Character of Obligation — Concluded.*

Towns. (Population under 5,000)	INCURRED					CANCELLED						
	General Loans	Tax Title Loans	Public Service Enterprise Loans	Revenue Loans	Other Temporary Loans	Warrants or Orders	General Loans	Tax Title Loans	Public Service Enterprise Loans	Revenue Loans	Other Temporary Loans	Warrants or Orders
Conway	-	-	-	-	-	-	\$2,000.00	-	-	-	-	-
Princeton	-	-	-	\$15,000.00	\$5,000.00	-	3,000.00	-	-	\$20,000.00	\$2,000.00	-
Welfleet	-	-	-	-	-	-	-	-	-	-	9,100.00	-
Bolton	-	-	-	-	9,100.00	-	-	-	-	-	-	-
Paxton	-	-	-	-	5,000.00	-	500.00	-	\$4,000.00	10,000.00	-	-
Charlemont	\$10,000.00	-	-	-	-	-	1,000.00	-	-	-	-	-
Boxford	-	-	-	-	-	-	2,000.00	-	-	-	-	-
Brewster	-	-	-	-	4,000.00	-	2,000.00	-	-	-	-	-
Royalston	-	-	-	-	2,600.00	-	2,000.00	-	-	-	2,600.00	-
Petersham	-	-	-	-	-	-	1,000.00	-	-	-	-	-
Carlisle	-	-	-	-	-	-	-	-	-	4,550.00	-	-
Becket	-	-	-	-	-	-	2,250.00	-	-	-	-	-
Granville	-	-	-	-	10,000.00	-	-	-	-	-	10,000.00	-
Richmond	-	-	-	-	5,375.00	-	1,000.00	-	-	-	5,375.00	-
Eastham	-	-	-	-	-	-	1,000.00	-	-	-	-	-
Leverett	-	-	-	-	-	-	-	-	-	-	-	-
Truro	-	-	-	-	-	-	1,000.00	-	-	-	-	-
Egremont	-	-	-	5,000.00	-	-	1,500.00	-	-	5,000.00	3,000.00	-
Plymouth	-	-	-	-	5,000.00	-	-	-	-	-	5,000.00	-
Cummington	-	-	-	-	-	-	-	-	-	-	-	-
Blandford	-	-	-	-	-	-	700.00	-	2,100.00	-	-	-
Pelham	-	-	-	-	-	-	500.00	-	-	-	-	-
Phillipston	-	-	-	-	-	-	-	-	-	-	-	-
Dunstable.	-	-	-	-	-	-	-	-	250.00	5,000.00	-	-
Oakham	-	-	-	-	-	-	-	-	-	-	-	-
Westampton	-	-	-	-	-	-	-	-	-	-	-	-
New Braintree	-	-	-	-	-	-	1,000.00	-	-	-	-	-
Florida	-	-	-	25,000.00	4,000.00	-	-	-	-	25,000.00	-	-
Warwick	-	-	-	-	5,000.00	-	-	-	-	-	4,000.00	-
Otis	-	-	-	-	-	-	-	-	-	-	-	-
Chesterfield	-	-	-	-	5,000.00	-	-	-	-	-	5,000.00	-
Sandisfield	-	-	-	-	-	-	-	-	-	-	-	-
New Salem	-	-	-	-	5,000.00	-	900.00	-	-	-	5,000.00	-
Worthington	-	-	-	-	6,000.00	-	1,000.00	-	-	-	9,000.00	-
Boxborough	-	-	-	-	3,000.00	-	-	-	-	-	3,000.00	-
Wales	-	-	-	-	2,000.00	-	3,000.00	-	-	-	2,000.00	-



[illegible]

TABLE V. — *Sinking and Loan Fund Payments to the State — 1944.*

TOWNS. (Population under 5,000)	METROPOLITAN			
	Totals	Sewer	Park	Water
Westwood . . . . .	\$172.79	—	\$172.79	—
Weston . . . . .	252.95	—	252.95	—
Hull . . . . .	372.60	—	372.60	—
Nahant . . . . .	3,402.66	—	132.06	\$3,270.60
Dover . . . . .	131.77	—	131.77	—
<b>Totals . . . . .</b>	<b>\$4,332.77</b>	<b>—</b>	<b>\$1,062.17</b>	<b>\$3,270.60</b>

TABLE VI. — *Method of Meeting Debt Requirements from Taxation — 1944.*

TOWNS. (Population under 5,000)	TOTALS	Serial Payments	Payments to County for Hospital Debt	Payments to State Sinking and Loan Funds	Tax Title Redemptions
Scituate . . . . .	\$33,000.00	\$33,000.00	—	—	—
Holden . . . . .	1,450.00	—	\$1,450.00	—	—
Westwood . . . . .	11,172.79	11,000.00	—	\$172.79	—
Westport . . . . .	7,000.00	7,000.00	—	—	—
Dudley . . . . .	11,400.00	10,000.00	1,400.00	—	—
Williamstown . . . . .	11,000.00	11,000.00	—	—	—
Weston . . . . .	34,252.95	34,000.00	—	252.95	—
Templeton . . . . .	5,456.00	4,000.00	1,456.00	—	—
Dalton . . . . .	11,300.00	11,300.00	—	—	—
Blackstone . . . . .	8,200.00	7,200.00	1,000.00	—	—
Lee . . . . .	5,000.00	5,000.00	—	—	—
Acushnet . . . . .	1,400.00	1,400.00	—	—	—
Medfield . . . . .	20,000.00	20,000.00	—	—	—
Bedford . . . . .	1,000.00	1,000.00	—	—	—
Sharon . . . . .	8,000.00	8,000.00	—	—	—
East Bridgewater . . . . .	6,000.00	6,000.00	—	—	—
Rockport . . . . .	18,000.00	18,000.00	—	—	—
Ayer . . . . .	15,000.00	15,000.00	—	—	—
Wayland . . . . .	7,000.00	7,000.00	—	—	—
Westford . . . . .	10,000.00	10,000.00	—	—	—
East Longmeadow . . . . .	12,000.00	12,000.00	—	—	—
Belchertown . . . . .	1,500.00	1,500.00	—	—	—
Holbrook . . . . .	3,000.00	3,000.00	—	—	—
West Bridgewater . . . . .	2,500.00	2,500.00	—	—	—
Provincetown . . . . .	9,000.00	9,000.00	—	—	—
Cohasset . . . . .	5,000.00	5,000.00	—	—	—
Bourne . . . . .	5,000.00	5,000.00	—	—	—
Warren . . . . .	13,500.00	12,500.00	1,000.00	—	—
Bellingham . . . . .	27,350.00	24,000.00	—	—	\$3,350.00
Barre . . . . .	4,000.00	4,000.00	—	—	—
Wilbraham . . . . .	5,000.00	5,000.00	—	—	—
Hull . . . . .	13,372.60	13,000.00	—	\$372.60	—
Medway . . . . .	10,500.00	10,500.00	—	—	—
Hopedale . . . . .	6,000.00	6,000.00	—	—	—
Holliston . . . . .	5,000.00	5,000.00	—	—	—
North Brookfield . . . . .	1,100.00	—	1,100.00	—	—
Pepperell . . . . .	5,000.00	5,000.00	—	—	—
Norton . . . . .	5,000.00	5,000.00	—	—	—
North Reading . . . . .	13,913.23	10,400.00	—	—	3,513.23
Deerfield . . . . .	8,000.00	8,000.00	—	—	—
Charlton . . . . .	1,700.00	1,000.00	700.00	—	—
Lancaster . . . . .	1,500.00	1,500.00	—	—	—
Rehoboth . . . . .	8,000.00	8,000.00	—	—	—
Dighton . . . . .	6,500.00	6,500.00	—	—	—
Hanover . . . . .	25,000.00	25,000.00	—	—	—
Northborough . . . . .	8,725.00	7,725.00	1,000.00	—	—
Lenox . . . . .	10,000.00	10,000.00	—	—	—
Kingston . . . . .	7,600.00	7,000.00	—	—	—
Lynnfield . . . . .	5,000.00	5,000.00	—	—	—
Ashland . . . . .	24,300.00	24,300.00	—	—	—
Nantucket . . . . .	12,000.00	12,000.00	—	—	—
Acton . . . . .	3,000.00	3,000.00	—	—	—
Hopkinton . . . . .	7,000.00	7,000.00	—	—	—
Douglas . . . . .	3,000.00	2,000.00	1,000.00	—	—
Lunenburg . . . . .	900.00	—	900.00	—	—
Burlington . . . . .	5,000.00	5,000.00	—	—	—
Hanson . . . . .	5,000.00	5,000.00	—	—	—
Salisbury . . . . .	5,815.06	1,500.00	—	—	4,315.06
Avon . . . . .	6,500.00	6,500.00	—	—	—
Yarmouth . . . . .	16,000.00	16,000.00	—	—	—
Shirley . . . . .	3,960.00	3,900.00	—	—	—
Duxbury . . . . .	5,000.00	5,000.00	—	—	—
Middleton . . . . .	3,000.00	3,000.00	—	—	—
Marshfield . . . . .	37,325.00	137,325.00	—	—	—
Nahant . . . . .	7,402.66	4,000.00	—	3,402.66	—
Hamilton . . . . .	11,000.00	11,000.00	—	—	—
Merrimac . . . . .	7,701.15	—	—	—	7,701.15
West Boylston . . . . .	4,000.00	3,000.00	1,000.00	—	—
Southborough . . . . .	15,000.00	15,000.00	—	—	—
Millis . . . . .	10,000.00	10,000.00	—	—	—
Sturbridge . . . . .	10,000.00	10,000.00	—	—	—
Ashburnham . . . . .	1,000.00	—	1,000.00	—	—
Townsend . . . . .	5,000.00	5,000.00	—	—	—
Raynham . . . . .	3,000.00	3,000.00	—	—	—
Chatham . . . . .	5,000.00	5,000.00	—	—	—
Westminster . . . . .	2,050.00	1,500.00	550.00	—	—
Groveland . . . . .	3,500.00	3,500.00	—	—	—
Norwell . . . . .	5,000.00	5,000.00	—	—	—
Marion . . . . .	16,260.00	16,260.00	—	—	—
Hardwick . . . . .	4,400.00	3,200.00	1,200.00	—	—
Harwich . . . . .	15,000.00	15,000.00	—	—	—

<sup>1</sup> Serial loans amounting to \$3,675 were paid from offsets to outlays.

TABLE VI. — *Method of Meeting Debt Requirements from Taxation — 1944 —*  
Concluded.

TOWNS. (Population under 5,000)	TOTALS	Serial Payments	Payments to County for Hospital Debt	Payments to State Sinking and Loan Funds	Tax Title Redemptions
Northfield . . . . .	\$4,500.00	\$4,500.00	—	—	—
Sudbury . . . . .	3,000.00	3,000.00	—	—	—
Lincoln . . . . .	5,000.00	5,000.00	—	—	—
Mattapoisett . . . . .	3,500.00	3,500.00	—	—	—
Georgetown . . . . .	10,500.00	10,500.00	—	—	—
Sterling . . . . .	8,700.00	8,000.00	\$700.00	—	—
Southwick . . . . .	5,000.00	5,000.00	—	—	—
Plainville . . . . .	2,000.00	2,000.00	—	—	—
Williamsburg . . . . .	3,000.00	3,000.00	—	—	—
Pembroke . . . . .	14,000.00	14,000.00	—	—	—
Stockbridge . . . . .	3,000.00	3,000.00	—	—	—
Tisbury . . . . .	11,000.00	11,000.00	—	—	—
Cheshire . . . . .	500.00	500.00	—	—	—
Littleton . . . . .	5,000.00	5,000.00	—	—	—
Shelburne . . . . .	3,000.00	3,000.00	—	—	—
Newbury . . . . .	1,000.00	1,000.00	—	—	—
Millville . . . . .	750.00	—	750.00	—	—
Rowley . . . . .	600.00	600.00	—	—	—
Dover . . . . .	131.77	—	—	\$131.77	—
Rutland . . . . .	6,700.00	6,700.00	—	—	—
Orleans . . . . .	6,500.00	6,500.00	—	—	—
Sandwich . . . . .	786.70	300.00	—	—	\$486.70
Mendon . . . . .	2,550.00	2,000.00	550.00	—	—
West Newbury . . . . .	3,000.00	3,000.00	—	—	—
Clarksburg . . . . .	2,000.00	2,000.00	—	—	—
Brookfield . . . . .	3,420.00	2,900.00	520.00	—	—
Carver . . . . .	500.00	500.00	—	—	—
Oak Bluffs . . . . .	12,264.70	10,000.00	—	—	2,264.70
Boylston . . . . .	2,875.00	2,500.00	375.00	—	—
Edgartown . . . . .	7,300.00	7,300.00	—	—	—
Hinsdale . . . . .	2,200.00	2,200.00	—	—	—
Chester . . . . .	5,000.00	5,000.00	—	—	—
Huntington . . . . .	2,150.00	2,150.00	—	—	—
Russell . . . . .	6,000.00	6,000.00	—	—	—
Hampden . . . . .	400.00	400.00	—	—	—
Topsfield . . . . .	7,000.00	7,000.00	—	—	—
Granby . . . . .	3,000.00	3,000.00	—	—	—
Berlin . . . . .	400.00	—	400.00	—	—
Southampton . . . . .	2,000.00	2,000.00	—	—	—
East Brookfield . . . . .	2,000.00	2,000.00	—	—	—
Harvard . . . . .	8,000.00	8,000.00	—	—	—
West Stockbridge . . . . .	1,000.00	1,000.00	—	—	—
Hubbardston . . . . .	1,370.00	1,000.00	370.00	—	—
Sunderland . . . . .	1,000.00	1,000.00	—	—	—
Brimfield . . . . .	2,000.00	2,000.00	—	—	—
Ashfield . . . . .	2,000.00	2,000.00	—	—	—
Gill . . . . .	500.00	500.00	—	—	—
New Marlborough . . . . .	2,000.00	2,000.00	—	—	—
Princeton . . . . .	2,000.00	2,000.00	—	—	—
Wellfleet . . . . .	3,000.00	3,000.00	—	—	—
Paxton . . . . .	4,890.00	4,500.00	390.00	—	—
Charlmont . . . . .	1,000.00	1,000.00	—	—	—
Boxford . . . . .	2,000.00	2,000.00	—	—	—
Brewster . . . . .	2,000.00	2,000.00	—	—	—
Royalston . . . . .	2,000.00	2,000.00	—	—	—
Petersham . . . . .	1,000.00	1,000.00	—	—	—
Becket . . . . .	2,250.00	2,250.00	—	—	—
Richmond . . . . .	1,000.00	1,000.00	—	—	—
Eastham . . . . .	1,000.00	1,000.00	—	—	—
Truro . . . . .	1,000.00	1,000.00	—	—	—
Plympton . . . . .	1,500.00	1,500.00	—	—	—
Blandford . . . . .	2,800.00	2,800.00	—	—	—
Phillipston . . . . .	650.00	500.00	150.00	—	—
Dunstable . . . . .	250.00	250.00	—	—	—
New Braintree . . . . .	1,200.00	1,000.00	200.00	—	—
New Salem . . . . .	900.00	900.00	—	—	—
Worthington . . . . .	1,000.00	1,000.00	—	—	—
Wales . . . . .	3,000.00	3,000.00	—	—	—
Wendell . . . . .	600.00	600.00	—	—	—
Mashpee . . . . .	2,690.11	1,500.00	—	—	1,190.11
Goshen . . . . .	250.00	250.00	—	—	—
Holland . . . . .	350.00	350.00	—	—	—
Leyden . . . . .	750.00	750.00	—	—	—
Chilmark . . . . .	1,500.00	1,500.00	—	—	—
Hawley . . . . .	1,000.00	1,000.00	—	—	—
Monroe . . . . .	2,000.00	2,000.00	—	—	—
Gay Head . . . . .	750.00	750.00	—	—	—
Mount Washington . . . . .	800.00	800.00	—	—	—
<b>Totals . . . . .</b>	<b>\$943,074.72</b>	<b>\$896,760.00</b>	<b>\$19,161.00</b>	<b>\$4,332.77</b>	<b>\$22,820.95</b>

1 Serial loans amounting to \$500 were paid from proceeds of sale of electric light plant.



The following towns showed no payments on account of funded or fixed debt:

Alford	Conway	Groton	Middlefield	Rochester	Tyngsborough
Ashby	Cummington	Hadley	Monterey	Rowe	Tyringham
Berkley	Dennis	Heath	Montgomery	Sandisfield	Upton
Bernardston	Egremont	Halifax	New Ashford	Savoy	Warwick
Bolton	Erving	Hancock	Norfolk	Sheffield	Washington
Boxborough	Essex	Hatfield	Oakham	Sherborn	Wenham
Buckland	Florida	Lakeville	Otis	Shutesbury	West Brookfield
Carlisle	Freetown	Lanesborough	Pelham	Stow	Westhampton
Chesterfield	Gosnold	Leverett	Peru	Sutton	West Tisbury
Colrain	Granville	Manchester	Plainfield	Tolland	Whately
					Windsor



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## DIVISION C

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### CASH BALANCES

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TABLE VII. — Cash Balances.

TOWNS. (Population under 5,000)	CASH AT BEGINNING OF 1944					CASH AT END OF 1944						
	Total	General	Sinking and Investment Fund	Perpetual Care Fund	Other Pub- lic Trust Fund	Private Trust Funds and Accounts	Total	General	Sinking and Investment Fund	Perpetual Care Fund	Other Pub- lic Trust Fund	Private Trust Funds and Accounts
Scituate . . .	\$150,139.05	\$146,886.05	\$625.00	—	\$46.80	\$2,581.20	\$237,032.15	\$234,633.60	—	—	\$46.80	\$2,351.75
Holden . . .	136,736.43	135,394.05	—	—	—	1,342.38	157,162.58	155,254.54	—	—	—	1,908.04
Westwood . .	78,301.66	78,270.41	31.25	—	—	—	65,262.57	64,272.24	—	—	—	990.33
Westport . .	90,721.06	89,800.48	—	—	—	920.58	112,954.90	112,019.59	—	—	—	935.31
Dudley . . .	130,625.47	130,139.68	99.78	\$214.26	—	171.75	110,821.21	110,213.25	\$219.78	\$202.73	—	185.45
Williamstown .	212,680.80	211,609.20	—	—	—	1,071.60	256,608.95	256,608.95	—	—	—	—
Weston . . .	143,598.97	137,116.18	—	234.77	6,198.14	49.88	165,295.22	156,013.68	261.70	—	6,619.41	2,400.43
Templeton . .	86,276.63	85,636.23	—	—	148.88	491.52	104,110.18	103,136.00	200.00	—	303.66	470.52
Dalton . . .	121,783.90	117,840.98	—	545.71	2,533.91	863.30	160,374.80	155,972.82	—	288.29	3,126.41	987.28
Blackstone . .	77,860.54	77,860.54	—	—	—	—	90,977.85	90,977.85	—	—	—	—
Lee . . .	106,281.07	106,271.07	—	—	—	10.00	106,549.95	103,759.11	250.00	325.00	—	2,215.84
Acushnet . . .	71,853.94	71,706.01	—	—	—	147.93	68,013.09	67,956.78	—	—	—	56.31
Medfield . . .	80,435.03	58,924.96	—	97.46	18,115.48	3,297.13	81,571.93	73,328.12	—	550.44	6,565.86	1,127.51
Bedford . . .	87,460.82	83,185.11	125.00	—	2,281.27	1,808.15	94,236.77	90,832.61	250.00	123.97	2,760.39	269.80
Sharon . . .	47,568.80	45,007.41	—	263.83	1,359.23	938.33	57,518.77	54,886.63	—	263.07	1,439.39	929.68
East Bridgewater	103,174.02	101,389.56	250.00	—	89.21	1,445.25	92,429.85	91,463.06	—	—	99.21	867.58
Rockport . .	138,794.94	137,817.17	—	620.00	257.83	99.94	155,470.85	155,060.88	37.50	—	257.83	114.64
Ayer . . .	71,135.15	71,109.59	—	—	25.56	—	82,769.71	81,820.39	—	—	25.56	923.76
Wayland . . .	130,703.33	128,310.04	—	726.33	285.78	1,381.18	168,231.64	164,638.99	1,128.81	—	420.96	2,042.88
Westford . . .	92,326.44	92,229.30	—	—	45.94	51.20	115,351.15	114,137.20	—	—	62.58	1,151.37
East Longmeadow	87,520.64	86,067.00	—	38.10	887.09	528.45	88,757.27	86,776.38	33.00	47.60	1,324.59	575.70
Belchertown .	66,308.68	65,077.99	—	—	110.21	1,120.48	68,140.87	67,211.15	—	—	154.86	774.86
Holbrook . . .	86,183.33	82,766.16	—	—	2,288.83	1,128.34	110,298.31	106,354.06	—	—	2,333.33	1,610.92
West Bridgewater	70,868.81	69,748.18	—	—	—	1,120.63	66,391.00	65,086.89	250.00	—	556.66	497.45
Provincetown .	32,958.57	32,759.18	—	—	199.39	—	56,124.38	55,906.28	125.00	—	93.10	—
Cohasset . . .	109,238.95	108,276.60	—	—	887.18	75.17	110,230.27	108,917.80	64.40	—	1,171.27	76.80
Bourne . . .	138,901.81	138,161.07	—	—	—	740.74	148,215.58	147,474.84	—	—	—	740.74
Warren . . .	49,147.08	49,060.88	—	—	—	86.20	36,935.42	36,848.22	—	—	—	87.20
Bellingham . .	63,183.91	62,189.11	—	—	—	994.80	33,389.70	31,364.45	32.50	—	—	1,992.75
Barre . . .	81,277.94	81,277.94	—	—	—	—	95,714.34	95,714.34	—	—	—	—
Wilmington . .	149,217.19	148,041.96	62.50	250.00	35.16	897.57	169,447.69	168,429.52	—	—	—	1,018.17
Hull . . .	347,876.40	334,380.93	78.60	—	3,086.63	10,330.24	320,627.57	304,583.26	312.50	80.61	4,160.82	11,490.38
Medway . . .	22,447.90	22,447.18	—	—	—	397.72	29,734.22	28,881.03	—	—	—	485.16
Hopedale . . .	94,883.93	94,342.07	—	—	529.86	12.00	90,710.66	90,346.92	—	—	361.74	2.00
Holliston . . .	101,638.00	100,993.10	—	—	—	644.90	132,194.25	131,501.75	—	—	—	692.50
North Brookfield	46,561.67	46,506.42	56.25	—	—	—	69,591.28	69,510.53	—	80.75	—	—



Pepperell . . .	115,453.15	114,783.88	—	668.27	1,000	102,150.07	102,140.86	—	—	9.21	1,010.42
Norton . . .	83,706.97	80,664.71	—	1,906.51	1,135.75	67,020.08	58,205.45	142.46	—	1,571.75	457.80
North Reading . . .	44,246.41	44,246.41	—	—	.58	67,726.10	66,417.75	125.40	730.75	4.70	—
Deerfield . . .	91,188.26	90,535.62	250.00	—	—	100,411.73	99,943.63	81.25	236.02	—	93.83
Charlton . . .	50,061.48	49,624.17	—	223.62	90.34	42,826.89	41,806.94	—	89.00	252.94	678.01
Lancaster . . .	93,715.18	90,885.44	—	544.14	1,304.90	90,105.37	88,842.37	—	18.60	12,444.40	330.61
Rehoboth . . .	74,713.54	74,357.02	—	—	344.20	78,570.46	78,227.53	—	12.32	—	907.71
Dighton . . .	77,541.66	76,782.25	—	—	759.41	96,001.62	95,092.91	—	1.00	—	—
Hanover . . .	144,928.95	141,002.91	—	3,894.17	31.87	178,541.92	173,451.02	—	—	5,090.90	—
Northborough . . .	74,552.93	68,849.70	—	4,495.73	1,207.50	90,138.65	84,691.35	—	—	4,083.70	1,363.60
Lenox . . .	145,907.06	145,907.06	—	—	—	124,544.37	124,544.37	—	—	—	649.12
Kingston . . .	70,557.54	67,752.14	—	447.27	920.71	81,319.22	78,994.05	—	419.37	1,256.68	—
Lynnfield . . .	56,977.82	56,977.82	—	—	—	81,071.57	81,071.57	—	—	—	—
Ashland . . .	84,217.65	82,836.51	—	—	766.78	71,740.44	70,693.03	—	259.98	—	787.43
Nantucket . . .	89,148.25	88,080.51	—	—	1,087.74	55,812.54	55,774.80	—	—	37.74	—
Acton . . .	83,577.91	83,274.29	—	—	303.62	93,583.81	93,481.66	—	—	—	102.15
Hopkinton . . .	41,169.42	40,020.17	—	1.25	1,148.00	55,197.39	55,190.14	—	1.25	—	—
Groton . . .	108,208.40	97,466.42	—	7,521.42	3,280.56	109,522.27	98,640.82	81.25	—	8,580.66	2,219.54
Douglas . . .	45,240.41	41,406.46	—	65.63	1,455.74	40,539.73	36,964.46	—	131.28	1,913.47	1,530.52
Lunenburg . . .	71,158.39	71,158.39	—	739.42	—	88,713.37	87,858.95	—	—	854.42	—
Burlington . . .	33,653.60	33,144.56	—	11.22	497.82	26,511.91	25,764.17	—	—	—	747.74
Hanson . . .	92,908.42	92,135.02	125.00	—	648.40	87,303.84	86,052.91	457.53	—	—	793.40
Salisbury . . .	75,153.81	71,415.88	—	497.90	3,240.03	80,438.99	76,431.81	375.00	—	389.15	3,243.03
Sutton . . .	69,707.73	69,707.73	—	—	—	96,363.25	96,363.25	—	—	—	—
Hadley . . .	63,286.07	63,161.07	125.00	—	—	61,193.62	61,193.62	—	—	—	—
Manchester . . .	97,670.43	97,248.11	—	173.13	249.19	111,817.77	109,954.36	—	—	194.22	669.19
Avon . . .	65,096.53	63,331.93	—	1,663.56	101.04	74,138.21	69,375.61	—	—	4,663.96	101.04
Yarmouth . . .	84,326.50	83,373.07	—	765.36	188.07	87,108.73	86,239.10	—	—	1,457.54	392.69
Shirley . . .	46,726.44	46,726.44	—	—	—	62,385.01	62,385.01	—	—	—	—
Duxbury . . .	190,372.70	188,296.82	—	—	2,075.88	190,150.52	188,810.85	—	100.00	—	1,239.67
Middleton . . .	64,266.62	64,266.62	—	162.73	2,262.75	88,137.22	85,663.21	—	—	170.99	2,323.02
Marshfield . . .	126,201.39	125,577.36	—	103.76	520.27	155,336.34	154,562.36	—	—	102.93	671.05
Nahant . . .	59,096.70	56,434.84	—	—	2,661.86	61,260.04	58,655.10	—	—	2,604.94	—
Upton . . .	34,328.69	34,328.69	—	—	—	39,108.35	39,045.85	—	—	—	—
Hamilton . . .	64,271.97	63,963.81	—	92.59	211.52	72,427.49	71,717.77	62.50	22.94	75.26	611.52
Nerrimac . . .	81,099.69	79,920.09	—	4.05	1,179.54	99,397.54	98,236.49	—	—	—	1,161.05
West Boylston . . .	84,239.83	82,540.80	—	—	1,699.03	101,391.65	99,561.42	—	—	—	1,830.23
Southborough . . .	88,941.99	84,221.92	—	884.49	1,274.13	84,197.65	56,643.10	25,000.00	1,550.31	1,004.24	—
Mills . . .	53,011.35	51,346.83	—	100.00	1,564.52	62,423.38	60,226.22	28.20	300.08	250.00	1,618.88
Sturbridge . . .	42,626.31	41,872.89	—	49.67	703.75	51,481.56	50,778.37	—	—	27.59	675.60
Ashburnham . . .	62,972.74	62,158.83	—	—	813.91	82,782.59	81,074.85	—	—	600.00	1,107.74
Townsend . . .	49,377.10	45,907.71	—	2,245.76	142.24	58,183.89	54,582.97	—	1,352.95	2,247.97	142.24
Raynham . . .	54,259.41	54,259.41	—	11.50	413.31	52,348.77	52,206.53	—	—	—	35.47
Chatham . . .	86,348.62	85,923.81	—	—	—	97,833.37	97,797.90	—	—	—	—

TABLE VII. — *Cash Balances* — Continued.

Towns. (Population under 5,000)	CASH AT BEGINNING OF 1944					CASH AT END OF 1944						
	Total	General	Sinking and Investment Fund	Perpetual Care Fund	Other Pub- lic Trust Fund	Private Trust Funds and Accounts	Total	General	Sinking and Investment Fund	Perpetual Care Fund	Other Pub- lic Trust Fund	Private Trust Funds and Accounts
Hatfield	\$60,226.19	\$60,226.19	—	—	—	—	\$55,148.57	\$55,084.87	—	—	—	\$63.70
Westminster	32,368.39	32,368.39	—	—	—	—	33,544.20	28,544.20	\$5,000.00	—	—	—
Groveland	82,434.29	81,006.40	—	—	\$143.54	\$1,284.35	92,677.42	91,172.82	76.44	—	\$60.29	1,367.87
Norwell	67,683.69	66,882.16	—	\$16.21	—	785.32	78,052.56	76,939.13	187.50	\$16.22	—	909.71
Marion	100,791.31	100,701.56	—	—	31.75	58.00	83,066.36	82,922.44	165.09	—	11.48	132.44
Hardwick	36,981.97	36,611.67	—	221.67	4,969.23	1,159.40	76,044.96	60,409.54	67.69	14,074.80	1,327.84	—
Warehatch	113,652.88	113,652.88	—	9.90	—	—	110,005.70	108,461.66	187.50	10.00	—	1,346.54
Northfield	52,255.18	51,051.31	—	101.09	367.65	735.13	49,014.79	48,025.06	154.53	176.00	361.87	297.33
Sudbury	53,729.50	50,188.88	—	866.18	1,403.34	1,271.10	72,643.91	69,965.88	—	959.05	1,668.98	50.00
Norfolk	27,354.82	27,297.53	—	—	57.29	—	31,587.44	31,587.44	—	—	—	—
Lincoln	115,531.62	90,847.85	\$67.94	—	24,615.83	—	134,920.41	122,262.96	6.25	—	12,491.20	160.00
Matapoisett	59,815.34	59,808.39	—	—	—	6.95	41,207.75	41,200.80	—	—	—	6.95
Georgetown	70,805.71	69,463.66	—	—	111.68	1,230.37	70,525.81	69,162.33	—	—	88.10	1,275.38
Sterling	67,723.28	66,416.58	—	—	405.25	901.45	60,551.05	58,274.36	293.61	—	775.78	1,207.30
Southwick	105,666.44	103,463.02	—	815.00	1,380.50	7.92	122,863.70	121,608.24	—	100.00	1,147.54	7.92
Plainville	30,816.79	29,742.17	38.20	—	—	1,036.42	34,819.32	31,821.20	38.20	—	2,000.00	959.92
Freetown	60,467.33	60,466.91	—	.42	—	—	66,380.87	66,203.20	—	.45	—	177.22
Williamshurg	49,240.89	47,969.81	—	—	1,271.08	—	40,603.15	38,333.67	—	—	1,708.48	561.00
Pembroke	72,397.16	71,092.17	—	—	—	1,204.99	73,926.01	72,659.97	—	—	1,206.04	—
Dennis	97,590.83	96,216.44	—	—	224.05	1,150.31	107,646.10	106,210.88	37.78	—	189.08	1,208.36
Sheffield	42,537.00	42,520.70	—	15.22	1.08	—	44,846.38	44,527.19	—	12.28	2.16	304.75
Stockbridge	57,035.37	56,968.57	—	—	66.80	—	85,691.07	84,029.19	—	—	56.04	1,605.84
Tisbury	87,279.64	85,932.66	—	—	183.30	1,163.68	112,633.09	111,131.00	—	—	107.22	1,393.97
Cheshire	26,062.25	25,610.25	—	—	—	452.00	45,443.53	45,975.73	—	3.00	—	405.80
Littleton	148,607.42	146,698.66	—	408.91	24.72	1,475.13	171,670.67	167,076.17	—	1,226.47	2,073.03	1,295.00
Shelburne	33,433.75	33,371.82	—	61.93	—	—	35,782.16	35,624.80	—	—	129.37	27.99
Newbury	35,866.84	35,398.53	—	—	468.31	—	64,102.01	63,711.03	—	—	—	390.98
Millville	22,026.53	21,881.86	—	—	144.67	—	31,205.28	31,060.61	—	—	—	144.67
Rowley	45,475.54	45,090.72	—	—	—	384.82	58,318.92	57,784.91	46.99	—	—	487.02
Dover	34,305.34	33,458.78	62.50	—	—	784.06	38,264.97	37,001.07	187.50	—	—	1,076.40
Essex	43,511.55	42,680.72	—	490.00	—	340.83	64,710.27	63,806.21	—	—	582.34	321.72
Rutland	36,924.06	36,899.02	—	—	—	25.04	47,564.24	47,530.20	—	—	—	25.04
Lanesborough	41,916.17	41,445.75	—	33.70	206.09	—	50,662.22	49,836.36	54.60	—	145.62	625.64
Lakeville	57,298.55	57,209.47	—	—	—	86.08	63,964.12	63,824.24	—	—	—	139.88
Orleans	77,398.14	77,270.81	62.50	—	39.30	25.53	91,800.38	90,576.05	—	—	44.68	1,179.65
Buckland	36,913.67	36,799.89	—	—	.61	113.17	35,133.53	35,131.92	—	—	1.61	—

Sandwich	47,719.28	—	29.39	150.21	1,258.25	52,918.21	49,948.28	—	111.12	1,118.22	1,740.59
Mendon	11,224.09	—	—	—	—	23,309.96	23,309.96	—	—	—	—
West Newbury	31,146.87	—	—	407.32	14.41	38,037.51	36,615.34	37.50	—	774.76	610.31
Tyngsborough	49,325.70	—	—	886.47	35.50	74,325.33	73,574.41	—	—	715.42	35.50
West Brookfield	51,214.57	—	—	—	—	55,197.00	54,926.01	—	—	270.99	—
Colrain	51,994.88	—	—	100.00	—	61,484.41	61,258.51	—	—	—	225.90
Wenham	64,995.41	—	—	—	20.00	78,390.65	77,580.50	—	—	—	1,110.15
Clarksburg	13,543.41	—	—	—	—	18,011.92	18,011.92	—	—	—	—
Brookfield	9,685.19	—	—	246.77	153.74	13,364.48	12,701.33	—	—	486.91	176.24
Carver	63,686.45	—	—	—	143.81	58,856.62	58,584.21	125.00	—	—	147.41
Oak Bluffs	53,496.80	—	—	—	901.82	114,157.26	112,776.66	—	—	—	1,380.60
Stow	40,708.95	62.50	—	901.80	603.90	41,910.77	40,031.41	—	—	1,270.36	609.00
Erving	64,404.43	125.00	—	—	1,124.27	58,431.02	58,431.02	—	—	—	—
Boylston	53,651.78	—	—	61.42	115.00	63,671.25	63,473.96	—	—	147.29	50.00
Edgartown	48,443.18	—	62.62	590.47	1,010.45	51,538.29	51,538.29	125.00	6.29	650.35	—
Hinsdale	17,794.75	—	—	—	469.40	22,076.50	21,633.30	25.00	—	—	418.20
Chester	64,466.71	—	—	—	—	73,885.49	73,885.49	—	—	—	—
Huntington	32,844.29	—	80.73	1,877.22	329.95	35,842.50	33,568.38	12.50	91.55	1,759.97	410.10
Russell	56,813.87	—	—	—	697.10	72,971.02	72,395.22	—	—	—	575.80
Berkley	28,631.83	—	—	—	209.50	30,857.33	30,438.78	—	—	—	418.55
Hampden	36,866.20	—	100.00	—	—	38,878.65	38,206.82	21.87	19.64	—	630.32
Topsfield	64,418.61	—	18.00	45.00	698.69	75,076.43	73,774.90	—	—	—	1,301.53
Granby	18,684.48	—	—	—	—	23,226.67	23,226.67	—	—	—	—
Berlin	21,201.74	—	712.39	302.69	436.32	30,526.60	28,157.40	—	1,283.62	320.72	764.86
Ashby	23,984.88	—	—	303.57	1.10	21,460.95	21,176.31	—	—	283.54	1.10
Rochester	43,918.76	—	—	30.26	—	34,619.38	34,549.14	27.50	—	42.74	—
Southampton	26,030.65	—	—	1,332.40	—	25,908.04	24,502.74	—	100.60	1,305.30	—
East Brookfield	21,988.82	—	255.83	—	24.15	19,233.16	19,182.44	18.89	5.68	—	26.15
Harvard	24,813.54	74.03	350.11	2,541.22	—	35,099.13	31,734.97	36.87	478.74	2,848.55	—
West Stockbridge	51,549.04	—	98.15	—	178.12	31,051.90	30,994.74	—	57.16	—	—
Sherborn	41,552.44	40.40	—	1,273.69	71.35	39,510.71	38,833.75	105.67	—	439.94	71.35
Barnardston	41,855.79	—	—	4,533.52	469.00	46,236.42	39,860.85	—	—	5,933.77	443.80
Hubbardston	45,330.69	—	200.00	273.02	273.35	55,796.45	54,783.81	—	238.66	331.12	442.86
Sunderland	23,407.62	—	50.00	—	228.24	25,466.21	25,117.87	72.09	50.00	—	226.25
Balfax	38,826.17	187.50	—	—	512.75	34,975.56	34,350.20	—	—	—	625.36
Brinfield	14,501.33	—	—	—	—	11,667.29	10,843.46	28.20	—	—	195.63
Whately	36,525.84	83.45	—	—	205.08	39,131.23	38,867.35	—	—	—	263.88
Ashfield	43,374.76	—	13.83	—	150.10	46,358.56	45,132.55	—	25.11	—	200.90
Gill	21,235.40	—	—	—	261.00	21,490.36	21,224.86	—	—	—	205.50
New Marlborough	34,121.31	—	—	—	—	30,243.38	29,916.80	121.92	204.66	—	—
Conway	38,508.95	—	—	—	—	45,087.18	45,087.18	—	—	—	—
Princeton	16,277.03	—	—	.63	—	19,878.58	19,128.58	—	—	—	750.00
Welfleet	47,533.74	—	—	—	641.36	54,558.32	53,859.16	—	—	—	699.16
Bolton	39,027.24	41.58	—	157.04	—	33,486.08	33,191.86	204.08	—	90.14	—

TABLE VII. — *Cash Balances* — Concluded.

TOWNS. (Population under 5,000)	CASH AT BEGINNING OF 1944					CASH AT END OF 1944				
	Total	General	Sinking and Investment Fund	Other Pub- lic Trust Fund	Private Trust Funds and Accounts	Total	General	Sinking and Investment Fund	Other Pub- lic Trust Fund	Private Trust Funds and Accounts
Paxton . . .	\$46,455.75	\$45,394.07	—	\$773.00	\$288.68	\$48,116.26	\$47,161.56	\$62.50	\$621.92	\$270.28
Charlemont . .	32,046.00	31,758.52	—	287.48	—	28,946.57	28,235.78	70.16	344.10	296.53
Boxford . . .	36,788.48	36,776.05	\$12.43	—	—	45,929.01	45,379.01	—	—	550.00
Brewster . . .	39,307.18	39,307.18	—	—	—	42,234.68	42,234.68	—	—	—
Royalston . .	26,187.72	25,107.81	—	\$629.03	263.38	29,613.44	28,552.85	—	\$763.32	297.27
Petersham . .	25,458.61	24,574.54	272.52	252.44	359.11	31,676.63	30,941.74	—	257.54	227.19
Carleisle . . .	20,553.76	19,955.54	50.00	154.94	393.28	25,412.00	24,956.42	—	85.56	90.58
Becket . . .	36,777.00	36,626.00	150.00	—	1.00	40,311.52	40,049.22	—	—	262.30
Granville . .	20,979.55	20,814.60	—	164.95	—	26,825.25	26,813.91	11.34	—	—
Richmond . .	20,586.71	20,513.71	—	—	73.00	28,653.43	28,592.83	—	—	60.60
Eastham . . .	24,738.18	24,653.11	—	—	85.07	30,691.19	30,571.74	—	—	119.45
Leverett . . .	31,470.13	31,470.13	—	—	—	32,514.05	32,514.05	—	—	—
Turo . . .	23,981.81	23,688.11	25.55	149.25	118.90	25,472.32	25,076.02	—	188.90	207.40
Egremont . .	17,727.34	17,727.34	—	—	—	20,257.94	20,257.94	—	—	—
Plympton . .	16,858.75	16,858.75	—	—	—	19,303.38	19,303.38	—	—	—
Cumington . .	20,648.61	20,464.61	—	—	184.00	20,862.26	20,557.20	—	—	305.06
Blandford . .	27,185.94	27,110.67	—	55.27	20.00	21,877.25	21,593.05	—	6.90	277.30
Pelham . . .	19,210.67	19,210.67	—	—	—	16,598.85	16,561.35	37.50	—	—
Phillipston . .	16,533.53	16,049.96	—	116.24	202.44	20,331.83	20,154.49	—	139.73	—
Dunstable . .	8,259.18	4,455.11	—	3,655.77	108.30	12,362.53	10,768.66	—	200.00	—
Oakham . . .	25,289.23	23,861.87	—	1,427.36	—	28,173.91	26,529.03	12.50	1,632.38	—
Westhampton .	19,976.15	19,761.03	—	20.16	194.96	27,527.77	27,272.63	—	69.11	186.03
New Braintree .	15,913.01	15,115.73	—	603.55	193.73	18,550.52	17,930.37	—	620.15	—
Florida . . .	17,790.25	17,665.25	125.00	—	—	26,774.90	25,939.85	412.50	—	422.55
Warwick . . .	13,389.68	13,388.68	—	1.00	—	19,652.81	18,945.57	—	550.00	—
Otis . . .	29,509.67	29,444.37	—	—	65.30	28,333.68	28,465.18	62.50	3.70	65.30
Chesterfield . .	24,065.94	23,104.48	1.65	959.81	—	28,517.93	27,414.84	—	1.65	222.17
Sandisfield . .	17,471.99	17,471.59	—	—	—	22,240.04	22,231.04	—	—	9.00
New Salem . .	22,719.50	22,450.19	—	—	269.31	24,051.05	23,763.94	6.25	—	280.86
Worthington .	25,992.17	25,967.17	—	25.00	—	26,902.78	26,890.28	12.50	—	—
Boxborough . .	5,384.32	5,333.32	—	—	51.00	11,000.32	9,495.25	—	—	—
Wales . . .	18,682.66	18,682.66	—	—	—	13,795.29	13,709.04	—	—	—
Hancock . . .	10,300.64	10,300.64	—	—	—	12,743.08	12,743.08	—	—	—
Wendell . . .	14,960.82	14,960.82	—	—	—	26,215.03	26,146.87	—	—	68.16
Mashpee . . .	14,909.00	9,354.32	—	5,554.68	—	12,156.42	12,019.56	62.50	—	74.36
Heath . . .	24,275.56	24,275.56	—	—	—	30,016.54	30,016.54	—	—	—



Monterey	15,386.94	15,374.44	12.50	-	-	16,534.00	16,496.50	37.50	-	-	-	
Savoy	11,551.81	11,345.33	38.08	-	-	11,500.19	11,500.19	-	-	-	-	
Goshen	17,137.95	16,553.86	-	-	184.09	12,378.96	12,194.87	-	-	184.09	-	
Windsor	21,321.14	20,770.52	-	212.62	-	29,080.31	28,586.29	-	222.62	-	271.40	
Holland	14,928.76	14,836.26	-	-	-	10,073.49	9,736.70	-	167.49	-	169.30	
Leyden	13,286.34	13,286.34	-	-	-	19,787.54	19,787.54	-	-	-	-	
Washington	14,324.99	14,197.29	-	-	-	16,955.87	16,856.27	-	-	-	99.60	
West Tisbury	19,309.99	19,299.35	-	10.64	-	16,816.97	16,679.47	37.50	100.00	-	-	
Chilmark	12,489.52	12,489.52	-	-	-	14,559.97	14,559.97	-	-	-	-	
Middlefield	14,427.00	14,427.00	-	-	-	15,447.58	15,247.58	-	200.00	-	-	
Plainfield	30,851.17	30,851.17	-	-	-	33,717.42	33,717.42	-	-	-	-	
Tyringham	13,518.25	13,518.25	-	-	-	11,975.11	11,975.11	-	-	-	-	
Alford	9,147.37	9,103.32	-	-	-	9,144.42	9,100.42	-	-	-	44.00	
Hawley	18,529.34	18,529.34	-	-	-	25,376.60	25,376.60	-	-	-	-	
Shutesbury	21,042.65	21,042.65	-	39.21	483.72	24,083.90	23,279.96	-	58.17	634.67	111.10	
Rowe	31,607.04	31,607.04	-	-	-	34,204.65	34,188.57	-	16.08	-	-	
Monroe	21,996.09	21,269.29	-	-	-	21,984.55	21,984.55	-	-	-	-	
Montgomery	10,519.42	9,736.21	-	-	783.21	13,623.04	12,257.57	-	6.50	1,358.97	-	
Peru	11,605.06	11,605.06	-	-	-	9,185.13	9,185.13	-	-	-	-	
Gay Head	1,583.09	1,582.09	-	-	-	1,593.42	1,593.42	-	-	-	-	
Tolland	13,714.26	13,714.26	-	-	-	15,746.29	15,535.13	-	-	-	211.16	
Gosnold	7,561.29	7,561.29	-	-	-	11,284.15	11,284.15	-	-	-	-	
New Ashford	10,150.40	10,150.40	-	-	-	12,297.42	12,297.42	-	-	-	-	
Mount Washington	8,526.91	8,526.91	-	-	-	10,589.87	10,589.87	-	-	-	-	
220 Towns	\$12,165,532.82	\$11,906,878.67	\$2,727.14	\$16,813.93	\$137,079.58	\$102,033.50	\$13,480,252.75	\$13,179,606.97	\$36,059.70	\$18,031.76	\$131,184.19	\$115,370.13



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# INDEX

BY CITIES AND TOWNS

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TABULAR INDEX: FOR CITIES.

The statistical presentations for the cities include the following tables:

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- TABLE II. Receipts from General Revenue.
- TABLE III. Receipts from Commercial Revenue.
- TABLE IV. Detail of Departmental Earnings.
- TABLE V. Interest Receipts.
- TABLE VI. Summary of Revenue Receipts.
- TABLE VII. Maintenance of Departments.
- TABLE VIII. Maintenance of Public Service Enterprises, Cemeteries, and Trust Funds.

CITIES.	Table I	Table II	Table III	Table IV	Table V	Table VI
	Pages	Pages	Pages	Pages	Pages	Pages
ATTLEBORO . . . . .	20, 21	30, 31	32, 33	34-43	44	45
BEVERLY . . . . .	18, 19	30, 31	32, 33	34-43	44	45
BOSTON . . . . .	4, 5	30, 31	32, 33	34-43	44	45
BROCKTON . . . . .	12, 13	30, 31	32, 33	34-43	44	45
CAMBRIDGE . . . . .	6, 7	30, 31	32, 33	34-43	44	45
CHELSEA . . . . .	16, 17	30, 31	32, 33	34-43	44	45
CHICOPEE . . . . .	14, 15	30, 31	32, 33	34-43	44	45
EVERETT . . . . .	14, 15	30, 31	32, 33	34-43	44	45
FALL RIVER . . . . .	6, 7	30, 31	32, 33	34-43	44	45
FITCHBURG . . . . .	14, 15	30, 31	32, 33	34-43	44	45
GARDNER . . . . .	22, 23	30, 31	32, 33	34-43	44	45
GLOUCESTER . . . . .	20, 21	30, 31	32, 33	34-43	44	45
HAVERHILL . . . . .	14, 15	30, 31	32, 33	34-43	44	45
HOLYOKE . . . . .	12, 13	30, 31	32, 33	34-43	44	45
LAWRENCE . . . . .	10, 11	30, 31	32, 33	34-43	44	45
LEOMINSTER . . . . .	20, 21	30, 31	32, 33	34-43	44	45
LOWELL . . . . .	8, 9	30, 31	32, 33	34-43	44	45
LYNN . . . . .	8, 9	30, 31	32, 33	34-43	44	45
MALDEN . . . . .	12, 13	30, 31	32, 33	34-43	44	45
MARLBOROUGH . . . . .	24, 25	30, 31	32, 33	34-43	44	45
MEDFORD . . . . .	10, 11	30, 31	32, 33	34-43	44	45
MELROSE . . . . .	18, 19	30, 31	32, 33	34-43	44	45
NEW BEDFORD . . . . .	8, 9	30, 31	32, 33	34-43	44	45
NEWBURYPORT . . . . .	24, 25	30, 31	32, 33	34-43	44	45
NEWTON . . . . .	10, 11	30, 31	32, 33	34-43	44	45
NORTH ADAMS . . . . .	22, 23	30, 31	32, 33	34-43	44	45
NORTHAMPTON . . . . .	18, 19	30, 31	32, 33	34-43	44	45
PEABODY . . . . .	20, 21	30, 31	32, 33	34-43	44	45
PITTSFIELD . . . . .	12, 13	30, 31	32, 33	34-43	44	45
QUINCY . . . . .	10, 11	30, 31	32, 33	34-43	44	45
REVERE . . . . .	18, 19	30, 31	32, 33	34-43	44	45
SALEM . . . . .	16, 17	30, 31	32, 33	34-43	44	45
SOMERVILLE . . . . .	8, 9	30, 31	32, 33	34-43	44	45
SPRINGFIELD . . . . .	6, 7	30, 31	32, 33	34-43	44	45
TAUNTON . . . . .	16, 17	30, 31	32, 33	34-43	44	45
WALTHAM . . . . .	16, 17	30, 31	32, 33	34-43	44	45
WESTFIELD . . . . .	22, 23	30, 31	32, 33	34-43	44	45
WOBURN . . . . .	22, 23	30, 31	32, 33	34-43	44	45
WORCESTER . . . . .	6, 7	30, 31	32, 33	34-43	44	45



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TABLE IX.	Summary of Maintenance.
TABLE X.	Interest Payments.
TABLE XI.	Outstanding Indebtedness Classified by Character of Obligation — 1944.
TABLE XII.	Relation of Indebtedness to Valuation — 1944.
TABLE XIII.	Debt Transactions for 1944 Classified by Character of Obligation.
TABLE XIV.	Sinking and Loan Fund Payments to the State — 1944.
TABLE XV.	Method of Meeting Debt Requirements from Taxation — 1944.
TABLE XVI.	Cash Balances.

Table VII	Table VIII	Table IX	Table X	Table XI	Table XII	Table XIII	Table XIV	Table XV	Table XVI
Pages	Pages	Pages	Pages	Pages	Pages	Pages	Pages	Pages	Pages
48-67	68	69, 70	71	74	75 (line 37)	76	77	78	80
48-67	68	69, 70	71	74	75 (line 34)	76	77	78	80
48-67	68	69, 70	71	74	75 (line 1)	76	77	78	80
48-67	68	69, 70	71	74	75 (line 10)	76	77	78	80
48-67	68	69, 70	71	74	75 (line 11)	76	77	78	80
48-67	68	69, 70	71	74	75 (line 16)	76	77	78	80
48-67	68	69, 70	71	74	75 (line 30)	76	77	78	80
48-67	68	69, 70	71	74	75 (line 33)	76	77	78	87
48-67	68	69, 70	71	74	75 (line 20)	76	77	78	80
48-67	68	69, 70	71	74	75 (line 22)	76	77	78	80
48-67	68	69, 70	71	74	75 (line 38)	76	77	78	80
48-67	68	69, 70	71	74	75 (line 2)	76	77	78	80
48-67	68	69, 70	71	74	75 (line 25)	76	77	78	80
48-67	68	69, 70	71	74	75 (line 35)	76	77	78	80
48-67	68	69, 70	71	74	75 (line 21)	76	77	78	80
48-67	68	69, 70	71	74	75 (line 12)	76	77	78	80
48-67	68	69, 70	71	74	75 (line 8)	76	77	78	80
48-67	68	69, 70	71	74	75 (line 9)	76	77	78	80
48-67	68	69, 70	71	74	75 (line 6)	76	77	78	80
48-67	68	69, 70	71	74	75 (line 19)	76	77	78	80
48-67	68	69, 70	71	74	75 (line 5)	76	77	78	80
48-67	68	69, 70	71	74	75 (line 39)	76	77	78	80
48-67	68	69, 70	71	74	75 (line 7)	76	77	78	80
48-67	68	69, 70	71	74	75 (line 4)	76	77	78	80
48-67	68	69, 70	71	74	75 (line 18)	76	77	78	80
48-67	68	69, 70	71	74	75 (line 26)	76	77	78	80
48-67	68	69, 70	71	74	75 (line 27)	76	77	78	80
48-67	68	69, 70	71	74	75 (line 15)	76	77	78	80
48-67	68	69, 70	71	74	75 (line 36)	76	77	78	80
48-67	68	69, 70	71	74	75 (line 29)	76	77	78	80
48-67	68	69, 70	71	74	75 (line 28)	76	77	78	80
48-67	68	69, 70	71	74	75 (line 31)	76	77	78	80
48-67	68	69, 70	71	74	75 (line 13)	76	77	78	80
48-67	68	69, 70	71	74	75 (line 3)	76	77	78	80
48-67	68	69, 70	71	74	75 (line 24)	76	77	78	80
48-67	68	69, 70	71	74	75 (line 14)	76	77	78	80
48-67	68	69, 70	71	74	75 (line 32)	76	77	78	80
48-67	68	69, 70	71	74	75 (line 23)	76	77	78	80
48-67	68	69, 70	71	74	75 (line 17)	76	77	78	80

## TABULAR INDEX: FOR TOWNS.

The statistical presentations for the towns include the following tables:

- TABLE I. Summary of Financial Transactions.  
 TABLE II. Outstanding Indebtedness Classified by Character of Obligation — 1944.  
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 TABLE IV. Debt Transactions for 1944 Classified by Character of Obligation.  
 TABLE V. Sinking and Loan Fund Payments to the State — 1944.  
 TABLE VI. Method of Meeting Debt Requirements from Taxation — 1944.  
 TABLE VII. Cash Balances.

TOWNS.	Table I	Table II	Table III	Table IV	Table V	Table VI	Table VII
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Abington . . . . .	124, 125	137	138 (line 5)	141	—	143	147
Acton . . . . .	176, 177	267	273 (line 105)	277	—	283	289
Acushnet . . . . .	156, 157	266	273 (line 121)	276	—	283	288
Adams . . . . .	98, 99	136	138 (line 32)	140	—	143	146
Agawam . . . . .	110, 111	137	138 (line 34)	141	—	143	147
Alford . . . . .	256, 257	271	—	281	—	285	293
Amesbury . . . . .	102, 103	136	139 (line 77)	140	—	143	146
Amherst . . . . .	118, 119	137	138 (line 1)	141	—	143	147
Andover . . . . .	100, 101	136	138 (line 25)	140	—	143	146
Arlington . . . . .	86, 87	136	139 (line 81)	140	142	142	146
Ashburnham . . . . .	190, 191	267	—	278	—	283	289
Ashby . . . . .	222, 223	269	—	279	—	285	291
Ashfield . . . . .	228, 229	269	272 (line 43)	279	—	284	291
Ashland . . . . .	176, 177	267	272 (line 37)	277	—	283	289
Athol . . . . .	102, 103	136	138 (line 39)	140	—	143	146
Auburn . . . . .	114, 115	137	138 (line 35)	141	—	143	147
Avon . . . . .	182, 183	267	272 (line 21)	277	—	283	289
Ayer . . . . .	160, 161	266	272 (line 55)	276	—	283	288
Barnstable . . . . .	108, 109	137	138 (line 63)	141	—	143	147
Barre . . . . .	166, 167	266	272 (line 71)	276	—	283	288
Becket . . . . .	234, 235	270	272 (line 42)	280	—	284	292
Bedford . . . . .	158, 159	266	273 (line 117)	276	—	283	288
Belchertown . . . . .	162, 163	266	273 (line 138)	276	—	283	288
Bellingham . . . . .	166, 167	266	272 (line 1)	276	—	283	288
Belmont . . . . .	86, 87	136	139 (line 79)	140	142	142	146
Berkeley . . . . .	218, 219	269	—	279	—	285	291
Berlin . . . . .	220, 221	269	—	279	—	284	291
Bernardston . . . . .	224, 225	269	—	279	—	285	291
Billerica . . . . .	110, 111	137	139 (line 85)	141	—	143	147
Blackstone . . . . .	156, 157	266	272 (line 25)	276	—	283	288
Blandford . . . . .	240, 241	270	273 (line 78)	280	—	284	292
Bolton . . . . .	230, 231	269	—	280	—	285	291
Bourne . . . . .	164, 165	266	—	276	—	283	288
Boxborough . . . . .	246, 247	270	—	280	—	285	292
Boxford . . . . .	232, 233	270	273 (line 74)	280	—	284	292
Boylston . . . . .	216, 217	269	272 (line 59)	279	—	284	291
Braintree . . . . .	88, 89	136	138 (line 22)	140	142	142	146
Brewster . . . . .	232, 233	270	—	280	—	284	292
Bridgewater . . . . .	108, 109	137	138 (line 4)	141	—	143	147
Brimfield . . . . .	226, 227	269	272 (line 26)	279	—	284	291
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Brookline . . . . .	84, 85	136	138 (line 64)	140	142	142	146
Buckland . . . . .	208, 209	268	—	279	—	285	290
Burlington . . . . .	180, 181	267	272 (line 23)	277	—	283	289
Canton . . . . .	122, 123	137	139 (line 84)	141	142	143	147
Carlisle . . . . .	234, 235	270	—	280	—	285	291
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Chesterfield . . . . .	244, 245	270	—	280	—	285	292
Chilmark . . . . .	254, 255	271	273 (line 118)	281	—	284	293
Clarksburg . . . . .	212, 213	269	272 (line 72)	279	—	284	291
Clinton . . . . .	98, 99	136	139 (line 76)	140	—	143	146
Cohasset . . . . .	164, 165	266	273 (line 131)	276	—	283	288
Colrain . . . . .	212, 213	269	—	279	—	285	291
Concord . . . . .	112, 113	137	138 (line 28)	141	—	143	147
Conway . . . . .	230, 231	269	—	280	—	285	291
Cummington . . . . .	238, 239	270	—	280	—	285	292
Dalton . . . . .	156, 157	266	273 (line 126)	276	—	283	288
Danvers . . . . .	96, 97	136	138 (line 12)	140	—	142	146
Dartmouth . . . . .	104, 105	136	138 (line 54)	140	—	143	146
Dedham . . . . .	92, 93	136	139 (line 89)	140	142	142	146
Deerfield . . . . .	170, 171	267	272 (line 50)	277	—	283	289
Dennis . . . . .	200, 201	268	—	278	—	285	290
Dighton . . . . .	172, 173	267	272 (line 52)	277	—	283	289
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Gay Head . . . . .	258, 259	271	273 (line 85)	281	—	284	293
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North Attleborough . . .	102, 103	136	139 (line 91)	140	—	143	146
Northborough . . .	174, 175	267	272 (line 19)	277	—	283	289
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Sherborn . . . . .	224, 225	269	—	279	—	285	291
Shirley . . . . .	184, 185	267	272 (line 53)	277	—	283	289
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Shutesbury . . . . .	256, 257	271	—	281	—	285	293
Somerset . . . . .	120, 121	137	138 (line 11)	141	—	143	147
Southampton . . . . .	222, 223	269	272 (line 18)	279	—	284	291
Southborough . . . . .	188, 189	267	272 (line 3)	277	—	283	289
Southbridge . . . . .	92, 93	136	138 (line 21)	140	—	142	146
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Tolland . . . . .	260, 261	271	—	281	—	285	293
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Ware . . . . .	116, 117	137	138 (line 40)	141	—	143	147
Wareham . . . . .	118, 119	137	139 (line 72)	141	—	143	147
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Webster . . . . .	98, 99	136	138 (line 62)	140	—	143	146
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Wellfleet . . . . .	230, 231	269	272 (line 35)	280	—	284	291
Wendell . . . . .	248, 249	270	273 (line 106)	281	—	284	292
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Westminster . . . . .	192, 193	268	273 (line 77)	278	—	283	290
West Newbury . . . . .	210, 211	269	272 (line 8)	279	—	284	291
Weston . . . . .	154, 155	266	272 (line 49)	276	282	283	288
Westport . . . . .	152, 153	266	273 (line 86)	276	—	283	288
West Springfield . . . . .	90, 91	136	138 (line 56)	140	—	142	146
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Westwood . . . . .	152, 153	266	272 (line 31)	276	282	283	288
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Williamstown . . . . .	154, 155	266	272 (line 11)	276	—	283	288
Wilmington . . . . .	128, 129	137	138 (line 2)	141	—	143	147
Winchendon . . . . .	124, 125	137	138 (line 10)	141	—	143	147
Winchester . . . . .	94, 95	136	138 (line 65)	140	142	142	146
Windsor . . . . .	250, 251	271	—	281	—	285	293
Winthrop . . . . .	90, 91	136	139 (line 75)	140	142	142	146
Worthington . . . . .	246, 247	270	272 (line 27)	280	—	284	292
Wrentham . . . . .	130, 131	137	138 (line 26)	141	—	143	147
Yarmouth . . . . .	182, 183	267	273 (line 89)	277	—	283	289

